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# Self-interest, partisanship, and the conditional influence of taxation on support for war in the USA

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## Abstract

Does the imposition of taxation inevitably erode public support for war? Through a pair of survey experiments we show that whether a war tax decreases public support for military action critically depends on the design of the taxation instrument itself. Broad-based, regressive taxes decrease support for war; progressive taxes targeted on the wealthy do not. We also uncover the mechanisms through which Americans incorporate information about war taxation into their wartime policy preferences. Economic self-interest, alone, cannot explain the individual-level variation in reactions to war taxation. Rather, Americans assess war taxation both through the lens of economic self-interest and by using partisan heuristics. The negative effect of taxation on war support is both conditional on the design of the taxation instrument and variable across segments of the public.

## Keywords

Domestic politics, public opinion, survey experiment, taxation, war

In January 1967, President Johnson reluctantly asked Congress for a tax increase to help offset the ever-escalating costs of the war in Vietnam.<sup>1</sup> Although Johnson prevailed in Congress, the tax increase was widely believed to have undermined support for the war among the public (Berman, 1989; Verba et al., 1967). In the four decades since the Paris Peace Accords, the USA has not once raised taxes to offset the costs of even lengthy military engagements.

Corresponding author: Douglas Kriner, Boston University, 232 Bay State Rd, Boston, MA 02215, USA. Email: dkriner@bu.edu This shift in policy stands in stark contrast to the war finance policies used to raise funds for the three previous and most costly interstate wars fought by the USA; taxation provided 30% of the funds needed to fight the First World War, 50% of those for the Second World War, and 100% of those for Korea (Cappella Zielinski, 2015).<sup>2</sup> The belief that increased taxation would inevitably undermine popular support for war was a "lesson of Vietnam" (Sparrow, 2002).

The exclusive reliance on deficit spending to fund post-Vietnam military actions, even the protracted and costly wars in Iraq and Afghanistan, has had major, and at the time unforeseen, policy consequences (Rockoff, 2012). The true costs of this decision will hamstring policymakers and saddle taxpayers for decades to come (Bilmes and Stiglitz, 2008). Yet are Americans irrevocably unwilling to accept increased taxation to pay the human and financial costs of war?

While numerous analyses have shown that casualties systematically diminish popular support for war (e.g. Eichenberg et al., 2006; Mueller, 1973, 1994), an even larger body of scholarship makes clear that this relationship is neither monotonic nor consistent across conflicts (e.g. Berinsky, 2009; Feaver and Gelpi, 2004; Gartner and Segura, 1998). In contrast, the accuracy of elites' fears that public support for war will disappear if new forms of taxation are required to support it has received significantly less scrutiny.<sup>3</sup>

A notable exception is a recent experimental analysis by Flores-Macías and Kreps (2015), which demonstrates that the introduction of a war tax significantly reduces support for war in both the USA and UK across a range of hypothetical military missions. This finding bolsters the conventional wisdom that new taxation inexorably decreases public support for war. However, important questions remain, particularly concerning whether the relationship is conditional on the design of the taxation instrument itself.

Through a pair of experiments embedded on nationally representative American public opinion surveys, we push this literature forward both theoretically and empirically in two main respects. First, we find that all war taxes do not automatically decrease public support for war; rather, the influence of a tax on war support is a function of its design. Broad-based taxes that affect all Americans significantly erode public support for war. Narrowly targeted taxes that affect only the wealthy do not. Second, we propose and empirically test three potential mechanisms through which a war tax may influence Americans' support for war. Previous research has largely posited an economic self-interest mechanism, without testing it against alternative mechanisms. We show that economic self-interest, alone, cannot explain all of the variation in Americans' response to a war tax; rather, a combination of partisan heuristics and calculations involving self-interest best explains variation in Americans' reaction to our war tax treatments at the individual level.

These findings have implications for the growing literature on war finance and the relationship between how states pay for war and conflict outcome. Our analysis adds to the war finance literature by moving beyond the tax vs debt dichotomy to address the importance of variation in types of taxation. In addition, it joins a budding literature that seeks to understand how modes of war finance affect the war effort.

### Taxation and public support for war

Most scholarship analyzing the formation of wartime public opinion conceptualizes it as the product of a cost–benefit calculation (*inter alia* Gartner and Segura, 1998; Gelpi et al., 2009;

Page et al., 1987; Sullivan, 2008). Citizens assess the anticipated benefits of using force or continuing an ongoing military operation. They weigh these benefits against the costs of doing so, and they support military action if the benefits outweigh the costs. On the costs side of the ledger, most prior scholarship has focused almost exclusively on the critical importance of combat casualties in these calculations (Althaus et al., 2012; Gartner, 2008; Gartner and Segura, 1998; Kriner and Shen, 2010; Larson, 1996; Mueller, 1973; Voeten and Brewer, 2006). In contrast, comparatively few studies have examined how the financial costs of military action affect public support for war (although see Berinsky, 2007; Geys, 2010). Even fewer scholars have examined how the instrument chosen by political leaders to raise the requisite capital—be it varying forms of taxation or deficit spending—influences support for war.

The few works that do examine the relationship between war finance and public opinion treat the two variables endogenously. These studies argue that leaders make war finance decisions based on the predicted response of the public. That is, leaders will avoid taxation if they perceive it as politically costly (Barnett, 1992: 22–23; Cappella Zielinski, 2015; Carter and Palmer, 2015: 147; Levi, 1998: 33).<sup>4</sup> However, most of this literature has not directly examined the effect of war finance strategy on support for the war effort.

A notable exception is a comparative study by Flores-Macías and Kreps (2015). Through a series of survey experiments conducted in the USA and UK, Flores-Macías and Kreps demonstrate that the introduction of a war tax significantly decreased support for war from that observed in a baseline control group told that the requisite funds would be raised by a mix of on-budget and deficit spending. This result challenges an earlier view that the public would "rally around the fiscal flag" and bear the cost of taxation to help insure victory (Bueno de Mesquita et al., 2003).<sup>5</sup> Instead, war taxes appear to decrease significantly the public's willingness to back a war.

While this finding is consistent with contemporary politicians' reticence to use taxation to fund wars, important questions remain. First, war taxation instruments can vary greatly in scope and design. Do all taxes erode public support for war and to the same degree? Second and related, the precise mechanisms through which war taxation decreases Americans' support for war are unclear. Without a solid understanding of the mechanisms through which war taxes decrease public support for war, scholars and policymakers alike cannot know whether it is possible to craft revenue-generating instruments that might offset the costs of military action without significantly eroding public support for war.

#### Variation in war taxation

The majority of works studying war finance and its relation to the various costs of war simplify the conversation to a tax vs debt dichotomy (Flores-Macías and Kreps, 2015; Schultz and Weingast, 2003). More importantly, these works argue that wartime borrowing is politically advantageous relative to war taxation.<sup>6</sup> Repayment of war debt takes place after the leader who initiated the war has stepped down and the war has ended, reducing the political costs for the current leader and the war (Flores-Macías and Kreps, 2013: 836). However, this simplification obscures the various forms that taxation instruments can take. There are strong reasons to believe that how a war tax is designed—particularly how its financial burden is distributed—will significantly shape its influence on public support for war.

A war tax—that is, a tax implemented with the explicit intention of funding the war effort—can take different forms, each producing different political consequences for leaders

and economic implications for citizens.<sup>7</sup> The most salient dimension from the perspective of average citizens is how the resulting financial burden of the tax is distributed. Different taxation instruments vary considerably in the degree to which they are regressive or progressive. Regressive taxes, such as sales taxes, tend to be broad-based and place a disproportionate burden on low income earners. In contrast, progressive taxes can be broad (such as the income tax) or narrowly targeted (such as the inheritance tax), but they all concentrate the tax burden on high income earners.

Logically, a broad-based, regressive war tax may have different effects on public support for war than a narrowly targeted, progressive tax that concentrates the financial burden on a small sector of the public that is most able to pay. However, precisely how the effects of these taxes will vary critically depends on the mechanisms through which a war tax decreases popular support for war.

## Three potential mechanisms

Perhaps the most obvious mechanism through which a war tax might decrease support for war is by raising individual citizens' assessments of the costs they themselves stand to pay directly should the nation go to war to achieve a certain policy objective. An *economic self-interest mechanism* suggests that citizens do not simply weigh the benefits against the overall costs of a military action. Rather such calculations are sharply influenced by the extent to which individual citizens believe they themselves will bear these costs directly.<sup>8</sup> However, whether an economic self-interest mechanism predicts that a war tax will decrease support for war depends on the nature of the tax instrument itself.

A broad-based, regressive war tax, such as a national sales tax, would directly affect every American. If told that military action would require such a tax to offset the financial costs, most Americans should be more likely to perceive their direct, personal cost burden to be higher than if the costs of war are put off for the future via deficit spending. However, a war tax need not spread the financial burden of war widely across society. A war tax could also be highly progressive. If a war tax was narrowly targeted to affect only the very wealthy, it would not directly increase the tax bill of the vast majority of Americans. Thus, for most Americans a targeted progressive tax should not raise their assessments of the direct, personal cost that they stand to bear from a war vs that which they would experience if the war was funded solely through deficit spending.<sup>9</sup>

Thus, if economic self-interest is the only operative mechanism, then a broad-based, regressive war tax should decrease support for war. In contrast, a narrowly targeted, progressive war tax should not erode support for war, as most Americans are insulated from its immediate economic costs.<sup>10</sup>

However, economic self-interest is not the only viable mechanism through which the institution of a war tax might affect public support for war. Rather, citizens may become less supportive of any policy initiative—domestic or foreign—that requires new taxes on ideological grounds, regardless of whether or not they themselves will bear the burden of a new tax directly. Scholars have long argued that a strong liberal tradition dominates the American psyche (e.g. Hartz, 1955).<sup>11</sup> Life, liberty and security of property are cornerstone American values. Taxation, in any form, represents a significant government intrusion into the private sphere. A *liberal tradition mechanism* suggests that all Americans may be more skeptical of a military venture if pursuing it requires the introduction of new taxes. This mechanism produces the expectation that any war tax, regardless of who bears the burden of taxation most directly, should decrease support for war among Americans of all political stripes.

Finally, not all Americans may be equally hostile to taxation in pursuit of major public policy objectives. Rather, public opinion scholarship reminds us that Americans normally view the world and public policy decisions through distinctly partisan lenses (e.g. Bartels, 2002; Campbell et al., 1960; Gerber and Huber, 2010; Hopkins, 2014), even within the realm of foreign policy (Baum, 2002; Kriner and Shen, 2015).<sup>12</sup> With respect to taxation policy, Democratic and Republican elites have, for decades, offered their co-partisans in the mass public very different cues upon which Americans may draw when evaluating information concerning a war tax.

Few citizens openly praise taxation. However, decades of anti-tax rhetoric from Republican Party elites has all but eliminated new taxes as a viable policy instrument among most Republicans. Since President George H.W. Bush's decision to abandon his "no new taxes pledge" in pursuit of deficit reduction, virtually no major Republican elite has advocated expanded taxes of any kind to pursue any major national priority, foreign or domestic. In contrast, Democratic elites routinely back new taxes—particularly those targeted on the wealthiest Americans—to pursue a range of national policy priorities, including foreign policy. Indeed, Vermont Senator Bernie Sanders, an independent who caucuses with the Democrats and who is seeking the 2016 Democratic presidential nomination, has recently proposed a war tax levied on millionaires to offset the heavy cost of US military operations overseas.<sup>13</sup>

Because citizens look to elite cues when forming their policy preferences (Popkin, 1991; Zaller, 1992), particularly in foreign affairs (Almond, 1950; Berinsky, 2007, 2009), this elitelevel cleavage on taxation suggests a *partisan heuristic mechanism*. Drawing on co-partisan elite rhetoric and positioning, Republicans may instinctively recoil against any war tax, regardless of whether it is regressive or progressive. In contrast, if a partisan heuristic mechanism is operative, then Democrats should react very differently to progressive and regressive taxes. Few Democratic elites champion new broad-based, regressive taxes. Without a countervailing elite cue, economic self-interest suggests that a regressive war tax should also decrease support for the use of force among Democrats. However, for decades most Democratic elites have argued that narrowly targeted, progressive tax increases are viable instruments to pursue major national priorities. If Democrats in the mass public follow such cues, then a targeted, progressive war tax should not diminish support for war among Democrats.

All three mechanisms suggest that a broad-based, regressive tax will decrease support for war, both in the aggregate and among Americans of all partisan stripes. However, the three mechanisms generate different expectations for the influence of a targeted, progressive tax on support for war. The liberal tradition mechanism predicts that targeted taxes will decrease support for war among all Americans, just like broad-based, regressive taxes. In contrast, if immediate economic self-interest most determines whether or not a war tax decreases support for war, then a tax paid only by the very wealthy should not diminish support for war at all as most Americans would not be directly affected by such a tax. This mechanism suggests that the influence of a narrowly targeted tax on Americans' support for war will be conditional on party. Specifically, it predicts that a narrowly targeted war tax will only decrease support for war among Republicans. For decades Republican Party elites have publicly and vociferously opposed tax increases even on the very wealthy, arguing that they are unfair and

	Durand have disalar too.		
	Broad-based sales tax	largeted tax on wealthy	
Economic self-interest mechanism	Decreased support; no partisan difference	No effect; no partisan difference	
Liberal tradition mechanism	Decreased support; no partisan difference	Decreased support; no partisan difference	
Partisan heuristic mechanism	Decreased support; no partisan difference	Decreased support, but only for Republicans	

 Table 1. Summary of competing hypotheses for three mechanisms

economically counter-productive. If Republicans in the mass public use this heuristic when evaluating a progressive war tax, then even a targeted tax should decrease their willingness to support the use of force. In contrast, Democrats and those who do not affiliate with either major party lack strong partisan heuristics to reject such taxes and the policies they sustain as misguided. The competing expectations generated by the three different mechanisms are summarized in Table 1.

## An experimental approach

From observational data alone, it is all but impossible to isolate the causal impact of war taxation policies from potential confounders. For example, President Johnson requested the last war tax in American history in January of 1967, and public support for both the war and the President himself fell throughout 1967 and 1968. The data is consistent with the argument that requesting a war tax hurt Johnson's standing among the public. However, as Johnson submitted his request to Congress, American casualties were also rising and the tide of events on the ground increasingly raised questions about the prospects for success. As a result, it is all but impossible to untangle the relative influence of each factor on the drop in war support and in public approval of both the President and the war. At the individual level, Verba et al. (1967) found strong correlations between support for the Vietnam War and a citizen's willingness to pay for it. However, whether this is evidence of a causal relationship between the two, or whether the two questions are both measures of latent support for the war more generally, is open for debate (e.g. Berinsky and Druckman, 2007).

Survey experiments provide a methodological way forward. In an experimental setting, we can control assignment to treatments informing citizens about a war tax instrument, and thereby identify the causal influence of the war tax on public support for war.<sup>14</sup>

Accordingly, to test these varied hypotheses about the nuanced relationship between war financing mechanisms and public support for war, we embedded a pair of original survey experiments on the pre-election and post-election waves of the 2014 Cooperative Congressional Election Study (CCES). The CCES allows us to examine the influence of war tax mechanisms on support for the use of force among a nationally representative sample of 1000 adult Americans (Ansolabehere and Rivers, 2013; Vavreck and Rivers, 2008).<sup>15</sup> Core design elements of both experiments were explicitly modeled after those conducted in Flores-Macías and Kreps (2015) to insure comparability with the only previous experimental investigation of the impact of taxation on war support.

#### **Retaliation Experiment**

Flores-Macías and Kreps (2015) examined three hypothetical scenarios involving first an attack on a key ally, second a military mission of humanitarian assistance, and third an attack to overthrow a regime that exported weapons of mass destruction and to replace it with a democratic regime. In each scenario, they found that the imposition of a war tax decreased support for war. In our first experiment, which was embedded on the pre-election wave of the CCES, we examine whether war taxes continue to depress support for war even when the use of force is a direct response to an armed attack against American service personnel.<sup>16</sup>

All subjects in this experiment were asked to consider the following scenario that might occur in the future: "Terrorists have attacked a major United States military installation overseas. Intelligence officials have determined that the funding for the group and the weapons used in the attack came from a rogue state in Central Asia. The President, backed by leaders of both parties in Congress, has decided to launch a military operation to overthrow the regime of the rogue state that sponsored terrorism against American forces abroad." Three features of the scenario are of note. First, we crafted this scenario to be as realistic as possible to minimize concerns about external validity that invariably arise concerning experimental studies on hypothetical scenarios. Second, the scenario explicitly mentions that the President's decision to act militarily enjoys bipartisan support in Congress. Previous research suggests that elite rhetoric is critically important in shaping public support for war (Brody, 1991; Baum and Groeling, 2009; Kriner and Shen, 2014; Zaller, 1992). Indeed, bi-partisan elite consensus may be able to sustain strong levels of public support for war, even in the face of large numbers of casualties (e.g. Berinsky, 2007, 2009) as well as war taxes. Third, prior research suggests that military actions intimately tied to core national interests should enjoy widespread support (Jentleson, 1992) and sustain it, even in the face of significant costs, such as combat casualties (Feaver and Gelpi, 2004). As a result, this scenario affords a difficult test for the influence of war financing mechanisms on public support for war.

After reading this description of the triggering scenario, subjects were then randomly assigned to one of three experimental groups. Those assigned to the baseline control group were told, "The United States would finance the conflict in part through the existing budget and in part through debt." This language is adapted directly from Flores-Macías and Kreps (2015). It reflects the dominant funding mechanism used by American political leaders since the Korean War to support a range of military actions ranging from limited missions in Grenada, Haiti, and Liberia to much more extensive operations in Bosnia, Kosovo, Afghanistan, and Iraq.<sup>17</sup>

In contrast, those in the first treatment group were told that the government would also institute a broad-based, regressive war tax to help cover the costs of the conflict. Our language again follows that employed by Flores-Macías and Kreps (2015); however, we have modified the treatment to indicate the broad-based, regressive character of the war tax. Specifically, these subjects were told: "The United States would finance the conflict in part through the existing budget and in part through debt. Additionally, the government would impose a 1% national sales tax paid by all Americans to help fund the military action."<sup>18</sup> While the specific figure, 1%, was designed to appear rather modest, the experimental treatment makes clear that all Americans will directly contribute to paying the costs of the military action.

Subjects in the second treatment group were also told that the government would employ a war tax to help defray the costs of the military venture. However, in this treatment the tax instrument was narrowly targeted to affect only those at the very top of the income scale.<sup>19</sup> Subjects in this group were told: "The United States would finance the conflict in part through the existing budget and in part through debt. Additionally, the government would raise the top tax bracket on those earning more than \$400,000 a year by 2% to help fund the military action." In sharp contrast to the preceding treatment, fewer than 1% of subjects in our survey sample would be directly affected by the war tax in this treatment. All subjects were then asked to indicate their support for or opposition to "the President taking military action in this situation" on a four-point Likert scale ranging from strongly support to strongly oppose.<sup>20</sup>

## Results

We estimate a series of ordered logit regressions to assess the influence of both taxation instruments on support for war among various partisan groups.<sup>21</sup> The independent variables of interest are two indicator variables identifying subjects assigned to either the broad-based, regressive tax treatment or to the narrowly targeted, progressive tax treatment. The ordered logit models allow us to assess the influence of the two war tax instruments on support for the use of force while controlling for each subject's partisanship, gender, educational attainment, age, and race.<sup>22</sup>

The first model of Table 2 presents the results for all subjects. Echoing the conventional wisdom, previous research has argued that war taxes significantly erode popular support for war. The Retaliation Experiment provides strong, but conditional support for this position. In this experiment the influence of taxation on war support is conditional on the nature of

		•		
	All	Republicans	Democrats	Other
National sales tax treatment	-0.53***	-0.90***	-0.42**	-0.27
	(0.14)	(0.26)	(0.21)	(0.29)
Tax the rich treatment	-0.05	-0.51**	0.10	0.28
	(0.14)	(0.25)	(0.21)	(0.33)
Male	<b>0.46</b> <sup>***</sup>	0.64 <sup>***</sup>	`0.50 <sup>′</sup> ***	<b>0.13</b>
	(0.12)	(0.22)	(0.18)	(0.26)
Education	-0.17***	-0.12	-0.20***	-0.21**
	(0.04)	(0.07)	(0.06)	(0.09)
Age	0.01***	0.02**	0.01**	0.01*
	(0.00)	(0.01)	(0.01)	(0.01)
White	-0.13	-0.44	0.15	-0.25
	(0.18)	(0.37)	(0.26)	(0.32)
Black	0.26	0.96	0.51*	-0.24
	(0.23)	(0.99)	(0.30)	(0.53)
Republican	0.65***	, , ,	, , , , , , , , , , , , , , , , , , ,	. ,
	(0.17)			
Democrat	0.43***			
	(0.16)			
Observations	994	320	464	210

Table 2. War taxes and support for the use of force: Retaliation Experiment

Results of ordered logit models. Standard errors in parentheses. All significance tests are two-tailed.

\*\*\*\**p* < 0.01, \*\**p* < 0.05, \**p* < 0.10.



**Figure 1.** Effect of war tax treatments: Retaliation Experiment. Note: Each dot presents the point estimate for the effect of each war tax treatment on the median subject. I-bars present 90% confidence intervals around each estimate.

the taxation instrument itself. Even in the context of a retaliatory strike against those who attacked American service personnel abroad, the institution of a regressive national sales tax that would affect all Americans significantly decreased support for war. The relevant coefficient is negative and statistically significant. In contrast, the progressive war tax targeted to affect only those Americans earning over \$400,000 a year had no adverse effect on public support for war in the aggregate. The relevant coefficient is substantively very small, and statistically insignificant.<sup>23</sup>

Figure 1 illustrates the magnitude of each treatment's effect on the probability of the median respondent supporting the retaliatory strike. Simulations reveal that, for the median respondent, the sales tax treatment decreased the predicted probability of supporting the use of force from 0.61 to 0.48. In contrast, the targeted tax affecting only the wealthy had no significant effect on war support. The median subject in this treatment group was just as likely to support the retaliatory strike as an identical subject in the control group.

This suggests an important corrective to prior research. Not all war taxes automatically undermine popular support for war. Rather, the consequences of taxation for war support are conditional on the design of the tax instrument itself. These initial results are inconsistent with the liberal tradition mechanism, which predicted that all war taxes—regardless of their design—would alienate the public and decrease support for war. The results are consistent with the immediate economic self-interest mechanism. Every American stands to pay more in taxes if even a modest 1% national sales tax is implemented to fund military action. Accordingly, an economic self-interest mechanism predicts that such a tax should decrease war support. In contrast, the progressive tax targeted only on the very wealthy would not directly affect the pocketbooks of more than 99% of subjects in our sample.<sup>24</sup> Because such a tax does not raise the expected costs they personally will have to pay for virtually every respondent, an immediate economic self-interest mechanism predicts that the targeted tax should not decrease support for war.

However, can economic self-interest, alone, explain how Americans react to war taxes? The key difference between predictions generated by the economic self-interest and partisan heuristic mechanisms centers on how Republicans will respond to the progressive, targeted tax. Because such a tax does not increase the costs they stand to pay directly, the economic self-interest mechanism predicts that the targeted tax will not decrease support for war among Republicans (or among any other partisan group). In contrast, the partisan heuristic mechanism suggests that—because Republican elites have consistently criticized any increase in taxes, even targeted taxes on the wealthy, as bad public policy—a targeted war tax should decrease support for war among Republicans in the mass public. Democrats and non-identifiers lack partisan heuristics leading them to oppose such taxes. As a result, economic self-interest suggests that they should be unaffected by the introduction of a progressive tax targeted on the very wealthy.

To test the relative explanatory power of the economic self-interest and partisan heuristic mechanisms, the final three models of Table 2 disaggregate our sample by partisan affiliation and estimate separate ordered logit regressions for Republicans, Democrats, and subjects who did not identify with either major party. As in the aggregate models, among Democrats and non-identifiers we find no evidence that the targeted tax on the wealthy decreased support for war. Both coefficients are actually positive and statistically insignificant. In contrast, strongly consistent with the partisan heuristic mechanism, we find that the targeted tax on the wealthy did significantly erode support for war among Republicans. The relevant coefficient in the model for Republicans is negative and statistically significant.

Figure 2 uses simulations to illustrate the estimated effect of the targeted tax on the wealthy on war support among each partisan subgroup. For the median Republican respondent, the targeted war tax decreased the probability of supporting a retaliatory strike by 0.08.<sup>25</sup> Among Democrats and non-identifiers, by contrast, the targeted tax had no significant effect. This finding is strong evidence that partisan heuristics, in addition to economic self-interest, influence how Americans evaluate a war tax and incorporate it into their wartime opinion formation. Immediate economic self-interest, alone, suggests that a narrowly targeted war tax that affects only the very wealthy should not diminish war support among the vast majority of Americans, regardless of their partisan affiliation. However, the targeted war tax on the wealthy significantly lowered war support among Republicans in the mass public, even though 99% would not pay the tax.

The disaggregated models continue to show that the regressive national sales war tax decreased support for war broadly. For both Republicans and Democrats, the coefficient is negative and statistically significant. For non-identifiers, the coefficient is negative, but fails to reach conventional thresholds of statistical significance.



**Figure 2.** Effect of targeted war tax on wealthy by party: Retaliation Experiment. Note: Each dot presents the point estimate for the effect of the targeted war tax on the wealthy treatment on the median subject. I-bars present 90% confidence intervals around each estimate.

## North Korea Experiment

The Retaliation Experiment examined whether war taxes would even decrease support for the use of force in response to an attack on American troops overseas. We found that a broad-based sales tax decreased support for war in the aggregate, while a narrowly targeted tax on the wealthy did not. To examine whether similar patterns hold in a scenario that does not involve a direct attack on American troops, we conducted a follow-up experiment.

We embedded a second experiment on the post-election wave of the 2014 CCES assessing the influence of war taxation instruments on support for sending American troops to defend South Korea from a potential attack by the North.<sup>26</sup> All subjects were asked to consider the following scenario: "North Korea has begun massing troops on its border and has threatened to invade South Korea. To defend our long-time ally, the President, backed by leaders of both parties in Congress, has decided to send a large number of American troops to South Korea." The scenario is adapted from Kriner and Shen's (2015) experimental analysis of the effect of conscription on support for the use of force, and it parallels Flores-Macías and Krep's (2015) scenario in which military action is a response to an attack on a "key ally."<sup>27</sup> Subjects were then randomly assigned to either the control group informed that the war would be funded by a combination of existing budget and deficit spending, or to one of the two war tax treatment groups. The wording of the experimental manipulations is

	All	Republicans	Democrats	Other
National sales tax treatment	-0.57***	-1.06***	-0.23	-0.58
	(0.15)	(0.26)	(0.22)	(0.38)
Tax the rich treatment	-0.I4 <sup>´</sup>	-`0.88 <sup>′</sup> ***	0.39 <sup>*</sup>	—0.15 <sup>´</sup>
	(0.15)	(0.27)	(0.22)	(0.38)
Male	0.43***	0.34	0.59 <sup>*</sup> **	0.25
	(0.13)	(0.22)	(0.19)	(0.31)
Education	<b>0.04</b>	<b>0.10</b>	0.04	-0.06
	(0.04)	(0.08)	(0.06)	(0.11)
Age	0.01 <sup>*</sup>	0.00	`0.01 <sup>*</sup> **	0.00
	(0.00)	(0.01)	(0.01)	(0.01)
White	0.01	-0.26	0.12	-0.04
	(0.19)	(0.40)	(0.27)	(0.36)
Black	<b>0.09</b>	-0.3 l	0.3 I	_0.46 <sup>´</sup>
	(0.24)	(0.94)	(0.31)	(0.57)
Republican	0.03	( )		× ,
	(0.18)			
Democrat	0.20			
	(0.17)			
Observations	887 ´	291	420	176

Table 3. War taxes and support for the use of force: North Korea Experiment

Results of ordered logit models. Standard errors in parentheses. All significance tests are two-tailed. \*\*\*p < 0.01, \*\*p < 0.05, \*p < 0.10.

identical to that employed in the Retaliation Experiment. All subjects were then asked to indicate whether they supported or opposed the President taking military action on a four-point Likert scale.

## Results

The first model in Table 3 presents the results of an ordered logit regression assessing the influence of the two war tax treatments on support for war among all subjects. Consistent with expectations, the broad-based national sales tax significantly decreased support for the use of force to defend a major ally, South Korea, from Northern aggression. The relevant coefficient is negative and statistically significant. In contrast, the targeted war tax that would affect only the wealthiest taxpayers had no significant effect on support for the use of force. The relevant coefficient is negative, but it is substantively small and statistically insignificant.<sup>28</sup>

Figure 3 illustrates each treatment's effect on the predicted probability of the median subject supporting the use of force in Korea. Simulations show that for the median subject the introduction of a sales tax decreased the predicted probability of supporting the use of force by 0.14. The progressive income tax surcharge on the wealthy, however, had no significant impact on the probability of a subject supporting the use of force. The point estimate for the effect is negative, but it is substantively small (0.03) and the confidence interval spans the origin. Across both experiments, we find that the design of the war tax critically determines whether or not it erodes public support for military action.



**Figure 3.** Effect of war tax treatments: North Korea Experiment. Note: Each dot presents the point estimate for the effect of each war tax treatment on the median subject. I-bars present 90% confidence intervals around each estimate.

In the final three columns of Table 3, we estimate separate regressions for each partisan subgroup. This additional round of analysis allows us to test the relative explanatory power of the economic self-interest and partisan heuristic mechanisms. The economic self-interest mechanism predicts that the targeted war tax will not decrease support for the use of force among any partisan subgroup. In contrast, the partisan heuristic mechanism suggests that the targeted war tax will decrease war support among Republicans, but have no negative effect among Democrats or those who identify with neither major party.

Strongly consistent with the partisan heuristic mechanism, the coefficient for the targeted tax on the wealthy in the model of Republicans is sharply negative and statistically significant. Figure 4 uses simulations to illustrate the estimated effect of the targeted tax on support for the use of force among each partisan subgroup. For the median Republican, the targeted tax surcharge on the very wealthy decreased the predicted probability of supporting the use of force by almost 0.20. This result is inconsistent with the immediate economic self-interest mechanism. Fewer than 1% of Republicans in our sample would pay this income tax surcharge on the very wealthy. Instead, this result is strong evidence for the partisan heuristic mechanism. Republican opinion leaders have long warned that new targeted taxes



**Figure 4.** Effect of targeted war tax on wealthy by party: North Korea Experiment. Note: Each dot presents the point estimate for the effect of the targeted war tax on the wealthy treatment on the median subject. I-bars present 90% confidence intervals around each estimate.

on the wealthy are unfair and bad public policy. Their followers in the mass public appear to assess information about wartime taxation through this lens. In contrast, the coefficient for the targeted tax coefficient among Democrats is actually positive and marginally statistically significant.<sup>29</sup> Among subjects who did not identify with either party, the relevant coefficient is small and statistically insignificant. Lacking partisan heuristics to oppose highly targeted, progressive taxes, Democrats and non-identifiers did not respond negatively to a targeted war tax, as predicted by the economic self-interest mechanism.

Finally, the disaggregated models also suggest some variation in the effect of the sales tax across partisan subgroups. Among Republicans, the estimated effect is strong and significant. Among Democrats and those who identified with neither major party, the relevant coefficients are negative, but fail to reach conventional levels of statistical significance.<sup>30</sup>

# Conclusion

Kant's vision of a democratic constraint on cavalier military adventures posited that a democratic public would be extremely hesitant to pay the costs of war in both blood and treasure, and that voters would punish leaders who foolishly engaged the state in costly wars. While scholars have long focused on democratic citizens' unwillingness to pay the costs of war in blood, increasingly scholars have also examined the public's willingness to pay the financial costs of waging war. Challenging the conventional wisdom, Reiter and Stam (2002: 115–121) argue that democracies are not more successful in warfare because they are better able to extract more from their populations and bring greater resources to the fight (though see Bueno de Mesquita et al., 2004; Goldsmith, 2007). Greater wartime expenditures necessarily reduce public consumption; voters usually prefer guns to butter, and politicians respond accordingly (Carter and Palmer, 2015). Within the American context, Geys (2010) shows that increased wartime defense expenditures have systematically eroded the president's public approval rating, particularly during the Korean War, which was the most costly of the post-1945 conflicts in terms of GDP. Most recently, Flores-Macías and Kreps (2015) have taken up Geys's call (2010: 371) to examine whether the source of war spending affects public opinion. Their experiments show that the introduction of a new war tax significantly decreases public support for war in both the USA and UK across a range of hypothetical scenarios.

Our experimental results confirm the basic intuition that increasing taxes to offset the financial costs of war can erode public support for the use of force. However, they also suggest that the relationship between war taxation and support for war is more nuanced than previously acknowledged. War taxes can come in many forms, and political leaders enjoy great flexibility in designing revenue generating instruments that vary in terms of the scope of those affected and whether the resulting tax burden is progressive or regressive. The design of the tax critically conditions whether it erodes public support for war.

Our experiments suggest that broad-based, regressive war taxes that impact all Americans significantly erode support for war, even in the context of a retaliatory strike against those who attacked American troops abroad. However, in both experimental scenarios we found no evidence that progressive taxes targeting the very wealthy significantly decrease support for the use of force.

We also explored the mechanisms underlying these divergent effects for different war taxes on public opinion. Americans do not instinctively recoil in the face of all war taxes. Rather, a combination of economic self-interest and partisan heuristics best explains variation in individual Americans' reactions to war taxation instruments. Consistent with the economic self-interest mechanism, most Americans look to whether a war tax increases the costs they personally stand to pay when deciding whether or not the imposition of the tax makes them less willing to support the use of force. Republicans, however, represent an important exception in our experiments. For decades Republican elites have rejected targeted taxes on the wealthy as a viable policy instrument to pursue even important national policy goals. Republicans in the mass public draw on this heuristic and become less likely to support a war that requires new taxation, regardless of whether the tax affects them personally or not.

Taken together, these findings advance the burgeoning war finance literature. Most of this literature examines how states pay for war. Few studies address the effects of the policy chosen on the war effort.<sup>31</sup> Those that do emphasize access to credit. This work suggests that variation in the type of taxation, a traditionally significant component of American war finance prior to the Vietnam War, can have a significant effect on public support for war and, therefore, the prosecution of the war effort.<sup>32</sup>

In addition to furthering our theoretical understanding of how taxation affects popular support for war, these results have important implications for policy-makers. First, similar to recent scholarship casting doubt on the notion of a casualty phobic public, our results suggest that the American public is not invariably unwilling to support war if it requires new taxation. Rather, a tax surcharge on the very wealthy, who are relatively insulated from the human costs of war (Kriner and Shen, 2010), has no significant negative effect on support for war in the aggregate.<sup>33</sup>

Second, while it is always difficult to generalize beyond the specific scenarios examined in any given experiment, there are reasons to believe that in different circumstances war taxes, particularly targeted, progressive war taxes, may be even more politically viable. In both of our experiments, the targeted war tax only decreased support for the use of force among Republicans. Moreover, there is some evidence that the effects of the broad-based sales tax were also strongest among Republicans. This may reflect the Republican Party's strong antitax stand, which partisan elites have inculcated in their followers in the mass public over the past 30 years. However, while neither experiment mentioned President Obama, and both explicitly informed subjects that the President enjoyed bipartisan support, the experiments were conducted during a Democratic presidency. Under a Republican president, Republican war support might be less responsive to the institution of a war tax if the cues concerning taxation transmitted by co-partisan elites change. American war support may be significantly more robust to the introduction of taxation than is often supposed.

## Funding

This research received no specific grant from any funding agency in the public, commercial, or not-forprofit sectors.

#### Notes

- A Supporting Information file with additional details concerning the empirical analysis and robustness checks is available online at: http://people.bu.edu/dkriner/kriner\_et\_al\_cmps\_si.pdf. Full replication materials are available at: http://people.bu.edu/dkriner/kriner\_et\_al\_cmps\_ replication.zip.
- 2. It should also be noted that, through the Vietnam War, war taxes were raised to wage every war fought by the USA except the Northwest Indian Wars, the War of Texas Independence, and the Mexican–American War (Flores-Macías and Kreps, 2013: 835).
- 3. Public choice literature on taxation suggests that leaders' fears are well grounded (i.e. Geys and Vermeir, 2008), as does literature on leadership survival and the cost of war (Bueno de Mesquita and Siverson, 1995; Bueno de Mesquita et al., 2003; Chiozza and Goemans, 2003; Colaresi, 2004; Goemans, 2000; Williams et al., 2010).
- 4. Behavioral public finance literature suggests that individuals respond to tax visibility when making purchasing decisions (e.g. Chetty et al., 2009), and that politicians are aware of this response. Consequently, politicians attempt to design the tax system to minimize the perceived burden of any given amount of tax collections (e.g. Ashworth and Heyndels, 1997; Landon and Ryan, 1997).
- 5. Indeed, past research suggests that the imposition of a war tax—particularly at a conflict's outset—might paradoxically increase support for war by signaling to an uninformed public that political leaders believe that vital national interests are at stake in the conflict (Goldsmith, 2007: 197). For a similar argument with respect to the introduction of the draft, see Moskos (2001).
- 6. It should be noted there is a strain of economic literature arguing that deficit financing for war is less harmful to a state's economy than tax increases (see Barro, 1979; Lucas and Stokey, 1983; Ohanian, 1997).
- 7. For example, Lieberman finds seven major categories of tax revenue (Lieberman, 2002: 98).
- 8. We focus on immediate economic self-interest. We examine whether Americans evaluate a war tax based on whether the tax instrument increases the costs of war that they themselves stand to pay in the immediate future. Of course, some Americans may oppose a tax that will not affect them

now in the hope or anticipation that they will some day be wealthy enough that they would have to pay it. Such a response is consistent with an anticipated or aspirational economic self-interest, but not with their immediate economic self-interest. Similarly, some Americans may perceive it as not in their self-interest to support policies that disproportionately concentrate the costs of war on the wealthy, even if they themselves would not pay such a tax. However, this calculation would involve a broader conception of self-interest. We focus only on the explanatory power of immediate economic self-interest.

- 9. Moreover, if the long-term cost of deficit spending (which is essentially a tax whose costs are deferred) is ultimately borne more evenly (i.e. regressively) than the targeted, progressive war tax, for many Americans the long-term costs they themselves will pay may be even lower under a targeted war tax than if the war is funded solely through deficit spending. For a discussion of how citizens treat various forms of domestic war finance differently—taxation, debt or a future tax, and printing or an indirect tax—see Akerlof (2007) and Buchanan (1999).
- 10. The logic here is similar to that employed in recent studies showing the negative effects of conscription on support for war. Whereas the All-Volunteer Force insulates most citizens from direct exposure to these costs, conscription spreads the risk more evenly across the country (Kester, 1986; Moskos, 1970). This, in turn, affects individuals' cost-benefit calculations by increasing the probability that they, or those they know, will have to fight (Vasquez, 2005).
- 11. For a parallel situation, consider the effect of conscription on public support for war. There is some evidence that conscription decreases support for war most intensely among those most likely to be immediately affected by the draft (Bergan, 2009; Davenport, 2015; Erikson and Stoker, 2011). However, even studies emphasizing self-interest show that conscription significantly decreased war support even among those not directly affected by the policy change (e.g. Horowitz and Levendusky, 2011), and other studies have found less evidence for the moderating influence of self-interest (Fordham, 2015; Kriner and Shen, 2015).
- 12. Even within the realm of foreign policy, Republicans and Democrats can react very differently to the same factors. For example, Kriner and Shen (2015) find that in many settings Democrats are very responsive to information about military manpower policies, such as the draft, and their inequality ramifications when deciding whether or not to support the use of force, while Republicans' policy preferences are relatively unaffected by such considerations.
- 13. Rebecca Shabad, "Bernie Sanders calls for war tax on millionaires," *The Hill*, 20 March 2015, http://thehill.com/policy/finance/236463-sanders-to-push-war-tax-for-millionaires-to-finance-piece-of-gop-budget#.VQ4JmdKWw3s.facebook. Past research has also documented a significant difference in partisan elites' willingness to support war taxes. Flores-Macías and Kreps (2013) have shown that, while Republicans championed the use of war taxes in the nineteenth century, for most of the twentieth and twenty-first centuries Democrats have been much more willing to consider war taxes than Republicans.
- 14. The high internal validity of experimental analysis almost always comes at some cost to external validity. We have tried to minimize such costs by making both of our experiments as realistic as possible. However, these concerns cannot be eliminated completely. For example, in our experiment the war tax is implemented at the beginning of the conflict. In most wars, war taxes are imposed after the fighting has begun. While this is an important divergence from historical precedent, we believe the ability to identify precisely the causal influence of taxation on war support, isolated from potential confounders, justifies the cost to external validity.
- 15. Sample demographics are presented in the Supporting Information.
- 16. The complete wording of all experimental scenarios, treatments, and response options is provided in the Supporting Information.
- 17. We agree with Flores-Macías and Kreps (2015) that an even simpler control that makes no mention of any mechanism of war financing would be unrealistic and misleading as there is no such thing as a "no cost" war. The control condition, therefore, is based on how the USA has funded all of its wars since Vietnam.

- 18. Because the two war tax treatments mention an "additional" source of war funding, it is possible that subjects in these treatments may perceive the war will be more costly than those in the control group. If this is correct, then different estimates of costs-not the funding mechanism through which the requisite funds will be raised—may explain any observed differences from the control. To address this concern, we replicated the Retaliation Experiment on a convenience sample recruited via Mechanical Turk (for a discussion of the validity of results obtained from such samples, see Berinsky et al., 2012). After receiving the treatment and answering the war support question, all subjects were asked to estimate how costly they believed the war might be, choosing from a set of seven options identical to those employed in a similar follow-up experiment in Flores-Macías and Kreps (2015). We find no significant differences in cost estimates across the treatment and control groups. Another potential objection is that the control group phrasing that war funds would be raised "through the existing budget" is ambiguous. Some might conclude that funds would be raided from other programs, while others might not. To address this concern, our follow-up experiment contained a fourth treatment that explicitly stated, "The United States would finance the conflict in part through the existing budget of the Department of Defense and in part through debt." We find no significant difference in war support between this treatment and the control group. Strongly consistent with the main results presented in the text, in this follow-up experiment the sales tax treatment significantly decreased war support. The targeted war tax on the wealthy had no effect. An extended discussion and full results are reported in the Supporting Information.
- 19. The taxation instrument in our first treatment, a national sales tax, is both broad-based (i.e. it would affect virtually every American) and regressive (i.e. it places a disproportionate burden on the poor). The taxation instrument in our second treatment, an income tax surcharge on the wealthy, is narrowly targeted and progressive. These are the most common forms of taxation in the USA; however, other combinations are possible (e.g. the cigarette tax is a targeted, but regressive tax). Future research could examine whether it is the progressivity/regressivity of a tax or the degree to which it is targeted vs broad-based that most determines the extent to which a war tax decreases support for the use of force.
- 20. The complete set of response options was: strongly support; somewhat support; somewhat oppose; strongly oppose.
- 21. Alternately, a simple difference in means analysis yields substantively similar results. See the Supporting Information.
- 22. The control group baseline is the omitted experimental category.
- 23. A Wald test confirms that the negative coefficient for the sales tax treatment dummy variable is significantly greater in magnitude than the coefficient for the targeted tax dummy variable, p < 0.01.
- 24. The models in Tables 2 and 3 do not control for subjects' income because approximately 13% of the sample refused to answer the income question. However, the Supporting Information replicates all models in both tables controlling for income. Results are substantively similar.
- 25. Alternative versions of these figures showing the change in support from each partian baseline in the control are presented in the Supporting Information.
- 26. The same subjects that completed the first wave of the survey were re-contacted after the election to participate in the second wave. Attrition over time explains the smaller sample size in this second experiment. The structure of the CCES also means that subjects had already completed the Retaliation Experiment before receiving the North Korea Experiment. Given the delay between the two waves (which ranged from 8 to 59 days, with an average of 33.8 days and a standard deviation of 8.8 days), it is unlikely that any treatment effects from the Retaliation Experiment would spill over into the North Korea Experiment. See the Supporting Information for additional discussion and robustness checks.
- 27. In this scenario, the military action is not a war *per se*, but a major military escalation that could lead to war. Such major troop movements, however, are routinely coded as uses of force in the literature (e.g. Blechman and Kaplan, 1978).

- 28. A Wald test confirms that the negative coefficient for the sales tax treatment dummy variable is significantly greater in magnitude than the coefficient for the targeted tax dummy variable, p < 0.01.
- 29. We are reticent to over-interpret this result, particularly given that the standard error is quite high and that the coefficient for the targeted, progressive tax treatment in the Retaliation Experiment, while also positive, is small and not statistically significant. Moreover, as shown in Table 3 Supporting Information and discussed in greater detail there, the targeted tax treatment did not significantly increase the overall percentage supporting the use of force (i.e. pooling the strongly support and somewhat support categories). Rather, the main difference across the control and targeted tax treatments is an increase in the strongly support category. Nevertheless, a potential positive reaction to a targeted tax among Democrats in the mass public may be consistent with the cues transmitted by co-partisan elites that this is a viable policy instrument to achieve policy goals of national import.
- Pooling Democrats and non-identifiers together into a single model, however, yields a statistically significant coefficient for the sales tax treatment.
- 31. The studies that address the effects of war finance emphasize state building.
- 32. For other works that link war finance and war outcome see Caverley (2014) and Slantchev (2012).
- 33. The findings are consistent with Scheve and Stasavage (2010), who find that war mobilization in the USA is associated with great demands for progressive taxation. For the extent to which war taxation during the US Civil War, the First and Second World Wars and Korea resulted in a progressive redistribution of wealth see Studenski and Krooss (1952).

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