**SUPPLEMENTARY INFORMATION:**

**COLLECTING THEIR FAIR SHARE: INFORMATION, VALUES, AND PUBLIC SUPPORT FOR THE INTERNAL REVENUE SERVICE**

Table of Contents

[EXPERIMENTAL SAMPLE DEMOGRAPHICS AND INFORMATION 2](#_Toc112322839)

[QUESTION WORDING AND MEASURES 3](#_Toc112322840)

[MANIPULATION CHECK ANALYSES 6](#_Toc112322841)

[TABULAR REGRESSION OUTPUT & ROBUSTNESS CHECKS 8](#_Toc112322842)

[RESULTS OF EXPERIMENTAL PRE-TEST 15](#_Toc112322843)

[POWER ANALYSIS 17](#_Toc112322844)

[DESCRIPTIVE RESULTS FROM HISTORICAL SURVEYS 18](#_Toc112322845)

[PRE-REGISTRATION INFORMATION, 20](#_Toc112322846)

[DATA AND CODE AVAILABILITY, & ADDITIONAL ETHICS STATEMENTS 20](#_Toc112322847)

# EXPERIMENTAL SAMPLE DEMOGRAPHICS AND INFORMATION

The study was conducted on the Lucid Theorem platform from September 22-23, 2021. Respondents were recruited via the Lucid platform. This quota-based national sample is demographically representative to Census estimates for age, sex, race and ethnicity, and region. Randomization into experimental groups was performed using the Qualtrics platform, ensuring random assignment. Below, Table S1 shows the demographic distribution of the sample.

**Table S1. Descriptive Statistics, September 2021 Lucid Sample**

|  |  |  |
| --- | --- | --- |
|  | **Lucid Study (N=1,559)** | **National Benchmarks** |
| *Median HH Income*  | $35k-39k | $67k |
| *Median Age*  | 43 | 38.1 |
| *Female* | 50.42 | 51% |
| *White* | 72.00 | 76.3% |
| *Black* | 11.99 | 13.4% |
| *Hispanic* | 15.01 | 18.5% |
| *Democrat* | 47.40 | 42% |
| *Independent* | 22.00 | 11% |
| *Republican* | 30.60 | 47% |
| *Liberal* | 27.47 | -- |
| *Moderate* | 43.65 | -- |
| *Conservative* | 28.88 | -- |
| *Northeast* | 20.35 | 20% |
| *South* | 18.66 | 34% |
| *Midwest* | 37.78 | 20% |
| *West* | 23.20 | 26% |

*Notes*: The Lucid sample was selected to mirror U.S. Census data on Age (18-24; 25-34; 35-44; 45-54; 55-64; 65+), Race (White; Black; Hispanic; Asian; Other), Gender, and Geographic Region (West; Midwest; Northeast; South). Household Income, Age, Gender, and Race/Ethnicity national benchmarks are from most recent US Census data available. Party identification benchmarks are from Gallup (2021 data). Regional benchmarks are from Lucid’s targets based upon Census data.

# QUESTION WORDING AND MEASURES

*Note: For experimental vignettes, please see Table 1 in the main text.*

**Pre-Treatment Measures**

Generally speaking, do you consider yourself to be a(n):

* Strong Democrat
* Democrat
* Independent, but Leaning Democratic
* Independent
* Independent, but Leaning Republican
* Republican
* Strong Republican

Thinking about politics these days, how would you describe your own political viewpoint?

* Very Liberal
* Liberal
* Moderate
* Conservative
* Very Conservative
* Not Sure

In the past 7 days, about how many online surveys or polls (on any topic) have you completed?
Please enter a whole number.

**Dependent Variable Measures**

The Internal Revenue Service (IRS) collects tax revenues that are lawfully owed to the federal government.  It uses a variety of “enforcement activities”—such as audits and collecting unpaid taxes—to accomplish this goal.    To what extent do you agree with the following statement:   **Congress should increase funding for the IRS’s enforcement activities**

* Strongly Disagree
* Disagree
* Slightly Disagree
* Neither Agree nor Disagree
* Slightly Agree
* Agree
* Strongly Agree

After the conclusion of the survey, would you be willing to receive an email containing more detailed information about the potential benefits of increased funding for IRS enforcement activities?

* Yes
* Unsure
* No

Policymakers in the federal government are currently considering whether or not to increase funding for IRS enforcement activities.  Would you be willing to either create or forward a brief message to your state’s representatives in support of increased funding for IRS enforcement activities?

* Yes
* Unsure
* No

**Experimental Manipulation Checks**

Please answer the following question to the best of your ability.  According to U.S. Treasury Department estimates, for every $1 of additional funding to the IRS, how much additional tax revenue would be collected?

* $0
* $1
* $6
* $19
* $27

To the best of your knowledge, what has happened to IRS funding over the past ten years or so?

* IRS funding has fallen by a lot
* IRS funding has fallen slightly
* IRS funding has stayed about the same
* IRS funding has increased slightly
* IRS funding has increased a lot

To what extent would increased IRS funding help to reduce government deficits?

* Not at all
* Very little
* Somewhat
* A great deal

To what extent would increased funding for IRS enforcement activities help to reduce economic inequality?

* Not at all
* Very little
* Somewhat
* A great deal

# MANIPULATION CHECK ANALYSES

The results of OLS regression models predicting four manipulation checks show that the treatments significantly increased respondents’ willingness to report responses in the correct direction. In Table S2 we show these results for the full sample. The first column indicates that the *Underfunding Frame* increased the likelihood of correctly answering that for every $1 of additional IRS funding, $6 of additional tax revenue would be collect (the increase in probability was slightly over 30 percentage points; p<.001). The “IRS Reduces Deficits” column shows that, compared to the *Control* group, the *Deficit Reduction* frame did significantly increase the perception that increasing funding to the IRS “will help reduce government deficits” (p<.001). Finally, the “IRS Reduces Inequality” column shows that, compared to the Control group, the *Inequality Reduction* frame did significantly increase the perception that increasing funding to the IRS “will help reduce economic inequality” (p<.001).

**Table S2. Results of OLS Models Predicting Manipulation Check**

|  |
| --- |
|  |
|  | Dependent variable: |
|  |  |
|  | Factual MC: Correct Response | IRS Reduces Deficits | IRS Reduces Inequality |
| Underfunding Frame | 0.328\*\*\* |  |  |
|  | (0.034) |  |  |
|  |  |  |  |
| Deficit Frame | 0.339\*\*\* | 0.423\*\*\* |  |
|  | (0.034) | (0.064) |  |
|  |  |  |  |
| Inequality Frame | 0.352\*\*\* |  | 0.413\*\*\* |
|  | (0.034) |  | (0.068) |
|  |  |  |  |
| Constant | 0.322\*\*\* | 2.551\*\*\* | 2.418\*\*\* |
|  | (0.024) | (0.045) | (0.048) |
|  |  |  |  |
| Observations | 1,551 | 769 | 775 |
| Note: | \*p < 0.1 \*\*p < 0.05 \*\*\*p<0.01 |

In Table S3 we show the effects of the manipulation checks for Republicans and Democrats separately. Results are consistent with those presented in Table S2, indicating that Republicans and Democrats’ treatment effects were not a result of differential attention to the treatments.

**Table S3. Results of Manipulation Checks by Partisan Group**

|  |  |  |
| --- | --- | --- |
|  |  |  Democrats Republicans |
|  | Factual MC: Correct | IRS Reduces Deficits | IRS Reduces Inequality |  | Factual MC: Correct | IRS Reduces Deficits | IRS Reduces Inequality |
| Underfunding Frame | 0.225\*\*\* |  |  |  | 0.459\*\*\* |  |  |
|  | (0.052) |  |  |  | (0.057) |  |  |
|  |  |  |  |  |  |  |  |
| Deficit ReductionFrame | 0.271\*\*\* | 0.265\*\*\* |  |  | 0.470\*\*\* | 0.605\*\*\* |  |
|  | (0.051) | (0.092) |  |  | (0.060) | (0.123) |  |
|  |  |  |  |  |  |  |  |
| Inequality Frame | 0.296\*\*\* |  | 0.392\*\*\* |  | 0.473\*\*\* |  | 0.527\*\*\* |
|  | (0.052) |  | (0.099) |  | (0.057) |  | (0.123) |
|  |  |  |  |  |  |  |  |
| Constant | 0.361\*\*\* | 2.711\*\*\* | 2.608\*\*\* |  | 0.246\*\*\* | 2.385\*\*\* | 2.254\*\*\* |
|  | (0.038) | (0.068) | (0.071) |  | (0.041) | (0.083) | (0.088) |
|  |  |
| Observations | 734 | 370 | 344 |  | 474 | 224 | 250 |
| Note: |  | \*p< 0.1 \*\*p < 0.05 \*\*\*p<0.01 |

# TABULAR REGRESSION OUTPUT & ROBUSTNESS CHECKS

**Table S4. Tabular OLS Regression Results Corresponding to Manuscript Fig. 1**

|  |
| --- |
|  |
|  | Dependent variable: |
|  |  |
|  | IRS Support | Seek IRS Info. | Contact Reps. |
|  |
| Underfunding Frame | 0.038\* | 0.074\*\* | 0.069\*\* |
|  | (0.021) | (0.035) | (0.033) |
|  |  |  |  |
| Constant | 0.516\*\*\* | 0.312\*\*\* | 0.252\*\*\* |
|  | (0.015) | (0.025) | (0.023) |
|  |  |  |  |
|  |
| Observations | 1,553 | 1,552 | 1,552 |
| R2 | 0.009 | 0.009 | 0.006 |
| Adjusted R2 | 0.008 | 0.007 | 0.004 |
| Residual Std. Error | 0.289 (df = 1549) | 0.481 (df = 1548) | 0.458 (df = 1548) |
| F Statistic | 4.920\*\*\* (df = 3; 1549) | 4.897\*\*\* (df = 3; 1548) | 3.251\*\* (df = 3; 1548) |
|  |
| Note: | \*p < 0.1 \*\*p < 0.05 \*\*\*p<0.01 |

|  |
| --- |
| **Table S5. Results of OLS Regression Corresponding to Manuscript Figs. 2 and 3** |
|  | Dependent variable and Partisan Group: |
|  |  |
|  | IRS Support | Seek IRS Info. | Contact Representatives |
|  | Reps | Dems | Reps | Dems | Reps | Dems |
|  |
| Control | -0.026 | -0.036 | 0.000 | -0.133\*\* | -0.008 | -0.119\*\* |
|  | (0.039) | (0.030) | (0.060) | (0.053) | (0.056) | (0.052) |
|  |  |  |  |  |  |  |
| Deficit Frame | 0.085\*\* | -0.015 | 0.146\*\* | 0.000 | 0.061 | -0.032 |
|  | (0.041) | (0.029) | (0.063) | (0.050) | (0.058) | (0.049) |
|  |  |  |  |  |  |  |
| Inequality Frame | 0.033 | 0.041 | -0.046 | -0.045 | -0.115\*\* | -0.009 |
|  | (0.038) | (0.030) | (0.059) | (0.052) | (0.055) | (0.051) |
|  |  |  |  |  |  |  |
| Constant | 0.499\*\*\* | 0.613\*\*\* | 0.320\*\*\* | 0.500\*\*\* | 0.279\*\*\* | 0.414\*\*\* |
|  | (0.027) | (0.021) | (0.043) | (0.036) | (0.039) | (0.035) |
|  |  |  |  |  |  |  |
|  |
| Observations | 474 | 736 | 475 | 734 | 475 | 734 |
| R2 | 0.017 | 0.009 | 0.022 | 0.011 | 0.021 | 0.009 |
| Adjusted R2 | 0.011 | 0.005 | 0.015 | 0.007 | 0.014 | 0.005 |
| Residual Std. Error | 0.304 (df = 470) | 0.283 (df = 732) | 0.470 (df = 471) | 0.497 (df = 730) | 0.435 (df = 471) | 0.484 (df = 730) |
| F Statistic | 2.727\*\* (df = 3; 470) | 2.331\* (df = 3; 732) | 3.473\*\* (df = 3; 471) | 2.767\*\* (df = 3; 730) | 3.324\*\* (df = 3; 471) | 2.146\* (df = 3; 730) |
|  |
| Note: **Baseline condition in Table S5 is the Underfunding Frame**, not the Control condition, which can be seen in the first row. \*p < 0.1 \*\*p < 0.05 \*\*\*p<0.01 |

We note that for the two behavioral DVs, “Seek IRS Info” and “Contact Representatives,” the study reduces a previously trichotomized variable to a binary variable. The decision to use OLS to model this new binary variable (relative to the harder-to-interpret logistic regression) has no substantive effect on the model outcome. Below, we also show that this decision has no effect on the substantive results for the Deficit Frame. While the results remain positively signed, the trichotomous variable yields less statistically significant findings for the Underfunding Frame.

|  |
| --- |
| **Table S6. Alternative Model Specifications for Estimating Effects of Experimental Treatments on Willingness to Seek IRS Info. and Willingness to Contact Representatives** |
|  | Dependent variable: |
|  |  |
|  | Seek Info. | Contact Reps. | Seek Info. | Contact Reps. | Seek Info (trichot.) | Contact Reps. (trichot.) | Seek Info (trichot.) | Contact Reps. (trichot.) |
|  | OLS | OLS | logistic | logistic | OLS | OLS | ordered | ordered |
|  |  |  |  |  |  |  | logistic | logistic |
|  |
| Underfunding Frame | 0.074\*\* | 0.069\*\* | 0.325\*\* | 0.341\*\* | 0.074 | 0.058 | 0.164 | 0.120 |
|  | (0.035) | (0.033) | (0.151) | (0.160) | (0.060) | (0.058) | (0.131) | (0.132) |
|  |  |  |  |  |  |  |  |  |
| Deficit Frame | 0.127\*\*\* | 0.096\*\*\* | 0.547\*\*\* | 0.461\*\*\* | 0.161\*\*\* | 0.132\*\* | 0.363\*\*\* | 0.292\*\* |
|  | (0.035) | (0.033) | (0.151) | (0.159) | (0.060) | (0.058) | (0.133) | (0.132) |
|  |  |  |  |  |  |  |  |  |
| Inequality Frame | 0.037 | 0.033 | 0.168 | 0.167 | 0.010 | 0.012 | 0.021 | 0.017 |
|  | (0.035) | (0.033) | (0.153) | (0.162) | (0.060) | (0.058) | (0.131) | (0.131) |
|  |  |  |  |  |  |  |  |  |
| Constant | 0.312\*\*\* | 0.252\*\*\* | -0.792\*\*\* | -1.088\*\*\* | 1.018\*\*\* | 1.109\*\*\* |  |  |
|  | (0.025) | (0.023) | (0.110) | (0.117) | (0.042) | (0.041) |  |  |
|  |  |  |  |  |  |  |  |  |
|  |
| Observations | 1,552 | 1,552 | 1,552 | 1,552 | 1,552 | 1,552 | 1,552 | 1,552 |
| R2 | 0.009 | 0.006 |  |  | 0.006 | 0.004 |  |  |
| Adjusted R2 | 0.007 | 0.004 |  |  | 0.004 | 0.002 |  |  |
| Log Likelihood |  |  | -1,016.34 | -945.203 |  |  |  |  |
| Akaike Inf. Crit. |  |  | 2,040.679 | 1,898.406 |  |  |  |  |
| Residual Std. Error (df = 1548) | 0.481 | 0.458 |  |  | 0.834 | 0.811 |  |  |
| F Statistic (df = 3; 1548) | 4.897\*\*\* | 3.251\*\* |  |  | 3.046\*\* | 2.120\* |  |  |
|  |
| Note: | \*p < 0.1 \*\*p< 0.05 \*\*\*p<0.01 |

***Further Exploration of Partisan Identity***

We examine the possibility that the strength of partisan identity plays a conditioning role on treatment response in the following section. In Table S7, we provide the results of OLS regression models predicting support for increased IRS funding. This outcome is predicted by treatment exposure and a variable, “partisan identity strength,” that asks whether partisans feel that the party label describes them well. The variable has a scale of 1:5, with 1 indicating the party label describes them “not well at all,” and 5 indicating that the party label describes them “extremely well.”

|  |
| --- |
| **Table S7. Results of OLS Regression Models Interacting Partisan Identity Strength and Treatment Effects** |
|  | *Partisan Group:* |
|  |  |
|  | Republicans | Democrats |
|  |
| Control | -0.215 | 0.049 |
|  | (0.133) | (0.132) |
|  |  |  |
| Deficit Frame | 0.272\* | 0.127 |
|  | (0.155) | (0.117) |
|  |  |  |
| Inequality Frame | 0.067 | 0.014 |
|  | (0.132) | (0.122) |
|  |  |  |
| Republican Identity Strength | 0.034 |  |
|  | (0.025) |  |
|  |  |  |
| Rep. ID Strength\*Control | 0.050 |  |
|  | (0.035) |  |
|  |  |  |
| Rep. ID Strength\*Deficit Frame | -0.051 |  |
|  | (0.040) |  |
|  |  |  |
| Rep. ID Strength\*Inequality Frame | -0.011 |  |
|  | (0.035) |  |
|  |  |  |
| Democratic Identity Strength |  | 0.076\*\*\* |
|  |  | (0.022) |
|  |  |  |
| Dem. ID Strength\*Control |  | -0.030 |
|  |  | (0.034) |
|  |  |  |
| Dem. ID Strength\*Deficit Frame |  | -0.038 |
|  |  | (0.031) |
|  |  |  |
| Rep. ID Strength\*Inequality Frame |  | 0.001 |
|  |  | (0.031) |
|  |  |  |
| Constant | 0.377\*\*\* | 0.339\*\*\* |
|  | (0.093) | (0.087) |
|  |  |  |
|  |
| Observations | 474 | 559 |
| R2 | 0.047 | 0.062 |
| Adjusted R2 | 0.033 | 0.050 |
| Residual Std. Error | 0.300 (df = 466) | 0.277 (df = 551) |
| F Statistic | 3.298\*\*\* (df = 7; 466) | 5.174\*\*\* (df = 7; 551) |
|  |
| *Note:* ***Base category in Table S7 is the Underfunding frame,*** *not the Control condition.* \*p < 0.5 \*\*p< 0.01 \*\*\*p<0.01 |

The results of this investigation show that while Democrats’ identity strength has little effect on the strength of the experimental treatment effects, Republicans with weak party identities are influenced by the Deficit Frame relative to the Underfunding frame (p < 0.05). These results lend evidence to the notion that Republicans’ average treatment effects conceal substantial heterogeneity in receptiveness to messages about the IRS. It also suggests that some Republican ideologues may be especially intransigent to IRS messages, perhaps because they have strong negative pre-existing opinions about the IRS and its functions.

In Table S8 below, we explore the effects of the value-consistent frames with the control condition as the baseline rather than, as in the manuscript, the “Underfunding” treatment as the baseline. We display the effects for the sample as a whole (which includes political independents), as well as for each partisan group separately. Overall, the results suggest that, compared to the control group, the “Deficit Reduction” treatment tended to yield higher support and interest among both partisan groups, the “Inequality Reduction” treatment predicted lower interest among Republicans (significantly so for the “Contact Representative” outcome). This suggests that the overall most appealing message for increasing support for, and interest in, the IRS may be the “Underfunding” treatment information in combination with the “Deficit Reduction” frame.

**TABLE S8. Value Frame Effects With Control Group as Baseline (Lucid Data)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **All** | **Democrats** | **Republicans** |
| **DV: Increased Funding** |  |  |  |
| *Deficit Reduction Frame* | 0.41\*\* | 0.13 | 0.66\*\* |
|  | (0.13) | (0.18) | (0.25) |
| *Inequality Reduction Frame* | 0.41\*\*\* | 0.46\* | 0.35 |
|  | (0.13) | (0.18) | (0.23) |
| Constant | 4.10\*\*\* | 4.46\*\*\* | 3.84\*\*\* |
|  | (0.09) | (0.13) | (0.17) |
|  |  |  |  |
| *N* | 1160 | 549 | 352 |
|  |  |  |  |
| **DV: Receive Information** |  |  |  |
| *Deficit Reduction Frame* | 0.55\*\*\* | 0.54\* | 0.62\* |
|  | (0.15) | (0.21) | (0.28) |
| ∆pr(Y=1) | .13 | .13 | .15 |
|  |  |  |  |
| *Inequality Reduction Frame* | 0.17 | 0.36^ | -0.22 |
|  | (0.15) | (0.22) | (0.28) |
| ∆pr(Y=1) | .04 | .09 | -.05 |
|  |  |  |  |
| Constant | -0.79\*\*\* | -0.54\*\*\* | -0.76\*\*\* |
|  | (0.11) | (0.16) | (0.19) |
|  |  |  |  |
| *N* | 1160 | 548 | 353 |
|  |  |  |  |
| **DV: Contact Representative** |  |  |  |
| *Deficit Reduction Frame* | 0.46\*\* | 0.39^ | 0.33 |
|  | (0.16) | (0.22) | (0.29) |
| ∆pr(Y=1) | .10 | .09 | .07 |
|  |  |  |  |
| *Inequality Reduction Frame* | 0.17 | 0.48\* | -0.64\* |
|  | (0.16) | (0.23) | (0.31) |
| ∆pr(Y=1) | .03 | .11 | -.11 |
|  |  |  |  |
| Constant | -1.09\*\*\* | -0.87\*\*\* | -0.99\*\*\* |
|  | (0.12) | (0.17) | (0.20) |
|  |  |  |  |
| *N* | 1160 | 548 | 353 |

*Notes:* Table displays regression results for each of the three dependent variables (DV), both for the sample as a whole as well as by party. The baseline to which the “Deficit Reduction” and “Inequality Reduction” frames should be compared is the control group condition. The first DV analysis uses OLS regression; the second and third DV analyses use logistic regression. Standard errors in parentheses. “∆pr(Y=1)” is the marginal effect of the treatment on the probability that the outcome equals 1. \*\*\* p<0.001, \*\* p<0.01, \* p<0.05, ^ p<0.10 (two-tailed hypothesis tests).

# RESULTS OF EXPERIMENTAL PRE-TEST

On August 2, 2021, an experimental pre-test was conducted via Amazon MTurk (N = 358). The design of the study was similar to the study presented in the main text. The key differences are that this study featured a “pure control” (i.e., no information was shown to respondents) and the *Control* and *Underfunding* frames (detailed in the main text) were combined into one single “IRS Information” treatment vignette. The outcome measures are substantively identical to those in the main text. The results for value framing, while not always approaching statistical significance due to the small sample size, are consistent with the results presented in the main text.

Fig. S1 displays the effects of the “IRS Information” treatment on each of the three outcomes of interest in the study. We see that compared to the “pure” control, for some outcomes the treatment actually had a *negative* effect on IRS support. This was one reason why we were motivated to study the difference between the *Control* and *Underfunding* vignettes in the Lucid study presented in the main text.

**Fig. S1. Effects of IRS Information Treatment vs. Pure Control on Three Measures of Support for IRS, August 2021 (Amazon MTurk Sample)**



*Notes: Increase Funding* outcome is a seven-point scale (ranging from Strongly Disagree to Strongly Agree) rescaled to range from 0 to 1; *Obtain Information* and *Contact Representative* outcomes are trichotomous (No=0, Unsure=1, Yes=2). OLS regression used for *Increase Funding* outcome; ordered logistic regression used for the two latter outcomes. Total N=358. Thick horizontal lines indicate 90% CIs, thin horizontal lines indicate 95% CIs.

Next, Table S9 shows the interaction between party and deficit- vs. inequality-reduction frames, an analysis that more clearly shows the effects of partisanship on reactions to value-consistent framing efforts, in line with what we found in the main text.

**TABLE S9. Interactions Between Party and Deficit- vs. Inequality-Reduction Frames, Amazon MTurk Sample**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Increase Funding** | **Obtain****Information** | **Contact** **Representative** |
|  |  |  |  |
| *Inequality Frame (vs. Deficit Reduction Frame)* | 0.031 | 0.316 | -0.056 |
|  | (0.040) | (0.375) | (0.347) |
| *Republican (vs. Democrat)* | 0.078 | -0.573 | -0.479 |
|  | (0.058) | (0.622) | (0.522) |
| *Inequality Frame X Republican* | -0.197\*\* | 0.467 | -0.067 |
|  | (0.079) | (0.780) | (0.720) |
|  |  |  |  |
| Constant | 0.72\*\*\* |  |  |
|  | (0.03) |  |  |
| *Cut 1* | -- | -1.35 | -0.90 |
|  |  | (0.29) | (0.26) |
| *Cut 2* | -- | -0.70 | -0.04 |
|  |  | (0.27) | (0.24) |
|  |  |  |  |
| N | 162 | 162 | 162 |
| R2 | 0.04 | .01 | .01 |

*Notes: Increase Funding* outcome is a seven-point scale (ranging from Strongly Disagree to Strongly Agree) rescaled to range from 0 to 1; *Obtain Information* and *Contact Representative* outcomes are trichotomous (No=0, Unsure=1, Yes=2). OLS regression used for *Increase Funding* outcome; ordered logistic regression used for the two latter outcomes. Total N=162 (119 Democrats and 43 Republicans). \*p < 0.05 \*\*p< 0.01 \*\*\*p<0.01.

Table S9 finds evidence that Republicans and Democrats responded significantly differently to the Deficit-reduction vs. Inequality-reduction frames in terms of their support for increasing IRS funding (see “Increase Funding” column). Republicans are significantly more willing to support the IRS after exposure to the Deficit Reduction frame relative to the Inequality Frame. Specifically, whereas moving from the Deficit-Reduction frame to the Inequality-Reduction frame predicts a slight, though non-significant increase in support among Democrats (*β* = .03), it predicts a sharp decrease in support among Republican respondents.

# POWER ANALYSIS

A power analysis was conducted to ensure that the Lucid sample size (N = 1,051) was appropriate for detecting effects in the present experimental study (Cohen 1988). Drawing upon the results of the experimental pre-test described in the section above, we determined an approximate effect size measure for the study. This measure was based the average R2 value of three OLS regression models derived from Study 1. In each case, we specified a regression model that included the treatment effects, partisanship, and the interactions between these two variables (a modeling strategy that reflects the design needed to assess our hypothesis in the main study). From these results we calculated an expected *F2* effect size value of roughly 0.03 for the purposes of power analysis (equivalent to a small to medium Cohen’s *w* effect size of 0.1 – 0.3).

Using this effect size, we calculated a power analysis for a general linear model using R’s *pwr* package (Champely n.d.). The calculation took 5 numerator degrees of freedom (anticipating three experimental treatment conditions x 2 partisan groups – 1, just like the models we used to calculate *F2*), an effect size of *F2* = 0.03, a significance level of p < 0.05, and power levels of 0.7, 0.8, and 0.9 to demonstrate a range of potential outcomes (power of 0.8 is generally accepted as a minimal criterion for experimental studies).

The results indicate that to detect differences, we would need an overall N of 344, 423, and 543 to detect differences of the expected effect size at the three power levels specified in the test. The results further demonstrate that with our experimental sample of N = 1,051, power was calculated at a level of 0.99 using this test.

# DESCRIPTIVE RESULTS FROM HISTORICAL SURVEYS

While the present study examines the effects of persuasive frames on support for the IRS, little is currently known about baseline levels of support for the agency. This is something that requires our present attention for two reasons. First, we might like to know whether IRS attitudes are relatively positive or negative in the present moment, as this information will help to determine whether persuasive frames are likely to have a substantial impact.

Second, and perhaps more important from a methodological consideration, there remains the possibility that our study (conducted as it was during the Biden Administration) might have yielded different results during a period of Republican presidential incumbency.

To respond to both needs, we present data from the Pew Research Center that examines IRS attitudes during the Obama and Trump administrations. These data, which were collected using the Roper iPoll repository, were generated in the Pew September 2015 Political Survey and the Pew Supreme Court and Tariffs July 2018 Survey, respectively.

To analyze whether Republican and Democratic support for the IRS changed across the two periods of political incumbency, we present Fig. S2. This Figure presents the mean level of support for the IRS on a four-point scale ranging from “Very Favorable” to “Very Unfavorable” among partisan groups, including leaners. Pure independents were excluded from analysis, as well as those who responded “Never heard of” and “Can’t rate” to the IRS support question. The overall N for the surveys was 1,502 (2015 study) and 1,007 (2018 study).

**Fig. S2. Comparison of IRS Support among Democrats and Republicans, 2015 vs. 2018**



Fig. S2 shows evidence that in both years, Democrats are more supportive of the IRS on average than Republicans. However, this level of support is lukewarm at best, with a mean score of 2.62 and 2.82 in 2015 and 2018, respectively. Interestingly, IRS support among Democrats actually *increases* slightly during the Trump administration relative to its 2015 level, though this difference is not statistically significant on the basis of a two-tailed *t*-test.

Republicans do statistically significantly increase their support for the IRS from a mean level of support of 1.89 to around 2.46 (p < 0.01 based on a two-tailed *t-*test). However, while this increase causes their level of IRS support to approach those of Democrats during the previous administration, it reflects both a fairly lukewarm overall level of support, and a level that does not outpace the average evaluation of Democrats.

Thus, while we might have expected Republicans to become more supportive of Trump’s IRS than Democrats, the pattern of increased Democratic support vis-à-vis Republicans remains in both periods. Further corroborating this pattern, we see roughly the same gap in our analysis of IRS support during the Biden administration. Together, these results show initial evidence that increasing support for the IRS among Republicans requires the use of specialized appeals, beyond the power of the incumbent president’s control over the agency.

# PRE-REGISTRATION INFORMATION,

#  DATA AND CODE AVAILABILITY, & ADDITIONAL ETHICS STATEMENTS

Pre-registration for the present study was performed on the osf.io platform prior to all data collection. The pre-registration was performed after analysis was conducted on a small (N = 350) pre-test on Amazon MTurk. The replication can be viewed at <https://osf.io/84rzt/>.

All data and code for the replication of the present study will be made available upon publication at the same osf.io repository. Data has been made available on the Harvard Dataverse in .csv format (see the citation in the Works Cited). R do-files are available which allow for the replication of graphical and tabular results.

All studies obtained Institutional Review Board (IRB) approval from the first author’s university IRB prior to survey deployment (UMBC Institutional Review Board approval #675, Review type: Exempt; approved July 7, 2021). Each survey lasted approximately 8 minutes and concluded by thanking and debriefing respondents about the general purpose of the study.

Recruitment was performed by Lucid, Inc. and informed consent was provided using a click-through question at the start of the survey module. Respondents participated voluntarily and were compensated for their participation in an ethical manner, and in a way consistent with existing research practice (e.g., see Berinsky, Huber and Lenz 2012). Respondents in the Lucid study were paid $1 for their participation (approximately 97% of the U.S. federal minimum wage (equal to $7.25 at the time of our studies).

We report one discrepancy between the present manuscript and the pre-registration. Specifically, we note that the pre-registration’s study design implied that we would use a “pure control” as the baseline condition in the study. However, in the study presented in the main text, our control condition includes a preamble with information about the IRS. Other features of the design, including hypotheses, remain the same.

**APSA ORGANIZED SECTION ON EXPERIMENTAL RESEARCH REPORTING STANDARDS**

In addition to the description of the experiment provided in the manuscript, we offer supplemental descriptions of the experiment that accord with the research reporting standards of the APSA Organized Section on Experimental Research.

1. Hypotheses
	1. *See the manuscript for a complete description.*
2. Subjects and Context
	1. Eligibility and exclusion criteria: *Recruitment was performed via Lucid, Inc., limiting our eligibility to those participating on the platform. Participants were limited to U.S. adults (age 18+). We chose these criteria based on practical considerations and the scope of our study.*
	2. Recruitment Procedures: *Recruitment was performed by Lucid, Inc., who use social media contacting to create panels. See http://luc.id for further details.*
	3. Recruitment Dates: *See the manuscript for a description.*
	4. Setting/Location: *Online only.*
	5. Response Rate: *Response rate cannot be reported due to the limitations of information provided by Lucid, Inc.*
3. Allocation Method
	1. Randomization: *Randomized treatment assignment was performed using the Randomizer tool in the Qualtrics survey generation platform.*
	2. *We report no significant differences between treatment groups on baseline demographics. As evidence of treatment balance, we show using Χ2 tests that age (Χ2 = 207.8 on 204 df, p = 0.41), region of residence (Χ2 = 11.48 on 9 df, p = 0.24), and gender (Χ2 = 2.43 on 3 df, p = 0.49) all show no evidence of significant imbalance across the four treatment conditions.*
	3. Blinding: *Participants were unaware of the treatment group to which they were assigned.*
4. Treatments: *Please see the manuscript, Table 1, for a description of treatment text and design.*
	1. Method of Delivery: *Online using Qualtrics block presentation tool.*
5. Results: *Please see the manuscript for details on operationalization of the three key DVs in the study.*
6. CONSORT Diagram: *In lieu of a diagram, we report that among the three outcome variables of interest, there was nonresponse on Item 1 of 6 respondents, nonresponse on Item 2 of 7 respondents, and nonresponse on Item 3 of 7 respondents. Item nonresponse was the only reason for dropout in the study after random assignment.*
7. Statistical Analysis: *Please see the results presented in the manuscript, and the tabular results presented in the appendices above.*
8. Other Information:
	1. Was the experiment IRB approved? *Yes, please see the Ethics statement.*
	2. Was the experiment registered? *Please see the osf.io link in the above section.*
	3. What was the source of funding? *The experiment was funded thanks to a small grant provided to the first author by the UMBC Dean’s Special COVID-19 Research Fund. This funding source yielded no conflicts of interest, or restrictions on what findings could be published.*
	4. Replication dataset: *Please see the link in the Acknowledgements footnote, and the bibliography, for information.*