

**The *New York Times* and American Tax Policy:
Representing Citizens or Echoing Elites?**

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Introduction: Democratic Responsiveness, the Mass Media and US Tax Policy

A recent *New York Times* article observed that Americans want action to address inequality. 2016 presidential candidates from both parties also acknowledge that inequality is a pressing concern. But not one of the candidates has proposed to do anything meaningful about it, sharing wealthy Americans' (understandable) opposition to any solution (Scheiber 2015). Perhaps nothing has been done because there is nothing to do about it. Some treat inequality as an inevitable or intractable feature of the global economy, or at least impossible to alter at acceptable cost (Cowen 2013). But inequality may be subject to political circumstances, and public policies including progressive taxes might reduce it without adversely affecting economic growth (Diamond and Saez 2011, Piketty 2014). It may be that Americans are just unwilling to support policies that would reduce inequality. Progressive taxation and other policies may reduce inequality. But policy reflects public preferences (Stimson, Mackuen, and Erikson 2002), and the American people just hate taxes. Martin Gilens (2012) effectively demonstrated that policy makers favor the wealthy over the majority when opinions diverge. Yet he accepted that the Bush tax cuts in the early 2000s reflected broad consensus opinion. Public opposition to taxes is seen as so powerful that even observers seeking programs to promote economic equality often abandon progressive taxes as a remedy (Kenworthy 2013).

American attitudes on taxes are complex. Americans may oppose taxes generally, but they also favor higher taxes on corporations and the wealthy at the same time. Yet policy has moved in exactly the opposite direction in recent decades, with sharp reductions in taxes on corporations and the wealthy, and increases in regressive taxes to make up some of the shortfall. Bartels (2008) noted the conflict between Americans' expressed preferences and their apparent support for the steeply regressive Bush tax cuts. And he concluded that ordinary people were

unable to recognize their interests in specific policy proposals. However, it might be that the policy choices are only dimly related to true public preferences. Indeed, Hacker and Pierson (2005) argued that Americans preferred more generous social welfare policies over the Bush tax cuts when given reasonable choices. Perhaps this case shows that ordinary citizens are simply asked to choose among unsatisfactory policy proposals made by others. The mass media may contribute to these outcomes and undermine democratic responsiveness because they establish or reinforce the distance between public preferences and policy choices. The media may misrepresent the nature of policy proposals, limit the range of political choices, and exclude ordinary citizens from public discussion.

The mass media may facilitate democratic responsiveness by highlighting public preferences, or they may undermine responsiveness by excluding the public from public discourse and suppressing public preferences. Studies of the mass media and the political process often focus on the media's ability to affect public preferences. Beliefs may be deeply held and relatively fixed. People may resist media messages (Neuman et al. 1992) or interpret them in the context of their own world views (Gamson 1992). And the media may simply conform to existing public sentiment rather than try to shape it (Gentzkow and Shapiro 2006, Hamilton 2004, Zaller 1998). Consequently many dismiss the media's impact on citizens or political outcomes, following a long tradition (Lazarsfeld et al. 1948, Berelson et al. 1954, Klapper 1961). But the mass media may have influence by focusing attention on some ideas over others (Cohen 1963, McCombs and Shaw 1972, Iyengar and Kinder 1987). Studies have traditionally considered the media's impact on citizens themselves. Media attention may affect the importance citizens attribute to issues, the political opportunities and policy options that people perceive, and it may also affect the choices political elites consider, the policies they adopt, and the questions

pollsters ask after the fact. If the media highlight some policy choices and downplay or suppress others, they may affect public perceptions and policy outcomes at the same time.

The choices media outlets make in this regard will depend on the nature of media institutions, and the incentives and pressures they face. Gentzkow and Shapiro (2006) argued that the mass media seek profits by maximizing audiences. The media will therefore seek to please audiences by adopting and promoting the views and preferences of ordinary citizens. Gentzkow's and Shapiro's principal evidence was that newspapers adopted partisan phrases associated with either congressional Democrats or Republicans corresponding to the partisan distribution of campaign contributions in the zip codes in which the newspapers circulated. Gentzkow and Shapiro assumed that campaign contributors represent newspaper audiences. But campaign contributors are a narrow segment of the population, and far wealthier than ordinary citizens. It could be that Gentzkow and Shapiro only captured signals between elected officials and wealthy campaign donors instead. Media outlets may simply convey elite preferences to other elites.

There are reasons to think that media are more likely to represent elites than audiences and ordinary citizens. Media markets are often highly concentrated, and media firms and outlets may be insulated from direct competition and audience demands (Bagdikian 2004, Bennett 2005, McChesney 1999). Media owners may pursue their own preferences, and they may respond to the preferences of government officials, corporate advertisers, and other prominent actors instead (Herman and Chomsky 2002, Chomsky 1999, Chomsky 2006). Media may promote elite views rather than public preferences. And this may be particularly likely when elite interests diverge from the views of ordinary citizens.

The media's responses to these potential, conflicting pressures should be seen in the sources that the media cite and the positions that these sources express. And existing studies confirm that elite sources predominate. Sigal (1973) found that government officials represented roughly two thirds of sources cited in leading newspapers. Bennett (1990) argued that the media indexed the range of official or elite views and ignored citizen preferences even when broad majority opinion diverged from elite preferences. On the other hand, Gamson (2001) described a mixed picture. The media covered ordinary people and social movements in some instances and ignored them in others, leaving the question what accounts for the difference.

The mass media may favor elites over citizens on tax policy too, particularly if public preferences and elite preferences differ on this issue. Americans have consistently favored higher taxes on corporations and the wealthy over the last three decades. Yet taxes on business and the rich have fallen substantially during this period. Page, Bartels, and Seawright (2013) identified tax policy as one of the issues on which elites and ordinary citizens disagree. Ordinary citizens may have clear and coherent preferences on this issue, but their views will not be represented in the mass media, considered in political discussions, or reflected in policy outcomes. The media may not change public preferences in these instances, but they may successfully exclude citizen voices from public discussions of tax policy. And this may explain why public opinion and policy have diverged on this issue.

Evidence and Methods

The American people may oppose taxes generally, but they may also favor higher taxes on corporations and the wealthy. To address this possibility, I collected all questions on taxes from the iPoll database, and I concentrated on a series of questions that explicitly distinguished

between taxes on the wealthy and taxes on other groups. These questions are almost identical. They ask whether taxes are too high or too low for lower income people, middle income people, higher income people and corporations. And they have been repeated frequently from 1977 to the present. They are particularly valuable because they capture the contrast between general opposition to taxes and support for higher taxes on the wealthy. And they provide a consistent measure of opinion over a long period of time. For these reasons, I generally avoided questions that were worded differently, particularly ones that asked about tax increases to pay for specific purposes like health care, environmental protection, or to reduce budget deficits. Responses to these questions may be affected by judgments on the purposes of the tax proposal and not the tax itself.

I compared public preferences to media representations of opinion. To measure the attention and prominence the media give to public preferences, I focused on front page coverage in the *New York Times* because the *Times* has a wide audience of its own and because it is closely followed at other media outlets. I collected every front page article in the *Times* that mentioned taxes from the Proquest Historical Newspaper and the LexisNexis databases. I counted and evaluated every reference to public preferences to determine whether the *Times* fully represented public sentiment. And I concentrated on four years with major changes in tax policy, 1981, 1990, 2001, and 2012, two with tax cuts, and two with tax increases on the wealthy, three during Republican administrations, and one with a Democratic one.

The representation of competing views on taxes may reflect the patterns of influence over the *New York Times*. Gentzkow and Shapiro assumed that newspapers are responsive to audiences, so it might be expected that the *Times* would be attentive to ordinary people as sources. Or if the *Times* is more sensitive to elites and their preferences, it might privilege

government officials and other prominent actors instead. To determine who gains attention from the *Times*, I collected all references to specific actors and their views. To evaluate the claim that media respond to audiences, I coded ordinary citizens broadly, counting all statements by ordinary people, all references to public opinion surveys, and all references to votes that are explicitly or inferred to be about taxes. Since previous studies have found that government officials dominate as sources, I also counted all official statements on taxes and all references to official actions that indicate a view on taxes. Unfortunately, previous studies have been vague about the nature of non-official sources, often including all non-official sources in one broad, amorphous category. One exception to this practice was Page's (1996) study of op-ed columns before the Persian Gulf War in 1991. Page distinguished between business sources, experts, labor union representatives, and others. Since it is important to distinguish between ordinary citizens and other non-official sources, I adopt those categories as well. The mass media may pay more attention to organized groups than individual citizens, so I counted all references to labor unions as potential representatives for ordinary workers. And because media may respond to other elite interests, I counted references to business and experts as sources. These categories may be ambiguous. Businesses may seek to influence tax policy through the mass media, but business figures may want to conceal their role in policy discussions. So they may present themselves and be identified by the *Times* as ordinary citizens. Experts may work for institutions funded by business or other interests. And a large number of sources identified simply as economists were affiliated with Wall Street financial firms or other businesses. When sources were just described as economists with no explicit affiliation I coded them as experts. When they were specifically affiliated with corporations I coded them as business sources. Unless there was sufficient

evidence to determine otherwise, I adopted the *Times*' identification of these sources, while recognizing the possibility that they may not have been what they appeared to be.

Public Opinion, Tax Policy and Democratic Responsiveness

Figure 1 compares support for taxes on the middle class to support for taxes on corporations and the wealthy from 1977 through 2012. It is widely assumed that Americans dislike taxes. Sure enough, survey questions asking specifically about taxes on the middle class show nearly universal opposition to taxes on the middle class. Support for higher taxes on the middle class remained in the single digits. It never reached ten percent during the entire period.

At the same time, and in sharp contrast, most Americans always support higher taxes on corporations and the wealthy. And this remained true at major historical moments associated with anti-tax sentiment. In May 1978, a month before Proposition 13 passed in California signaling a nationwide "tax revolt" according to the *Times*, 72 percent of Americans favored higher taxes on corporations and 76 percent favored higher taxes on the wealthy. In 1979, on the eve of Ronald Reagan's campaign for president, 75 percent favored higher taxes on the rich. Just after the large and regressive Reagan tax cuts were passed in 1981, 65 percent supported higher taxes on the rich in response to a slightly different *Los Angeles Times* question. 78 percent favored higher taxes on the rich and 69 percent favored higher taxes on corporations before Reagan was reelected in 1984. And 81 percent favored higher taxes on the rich and 86 percent favored higher taxes on corporations in December 1984 just after Reagan was reelected. 66 percent favored higher taxes on the wealthy in 1999 before George W. Bush was elected 2000. Support for taxes fell to its lowest point in 2010, at the height of Tea Party Movement, although 55 percent continued to favor higher taxes on the rich. And it recovered a bit by 2012, with 62

percent favoring higher taxes on the rich and 64 percent favoring higher taxes on corporations. American attitudes on these issues remained remarkably consistent and coherent, exhibiting the features that Page and Shapiro (1992) identified as evidence that public opinion is real and meaningful.

Meanwhile, policy mostly moved in the other direction. Figure 2 compares public support for taxes on the wealthy with actual changes in the top income tax rate. While Americans wanted higher taxes on the wealthy (and lower taxes on the middle class), taxes for corporations and the rich declined and Social Security taxes and other regressive taxes increased. Tax policy was almost exactly the opposite of what people said they wanted in these respects.

Public Opinion and the *New York Times*

American tax policy has been inconsistent with Americans' expressed preference for higher taxes on the wealthy. Perhaps this is because the media misrepresented public preferences and suppressed public support for higher taxes on the wealthy. To address this possibility, I collected every reference to public opinion on taxes from the front page of the *New York Times*. I counted each reference to public opposition to taxes and each reference to public support for higher taxes on the rich. Figure 3 represents all of these references across each of four years. The *Times* highlighted public opposition to taxes each year. 92 articles cited public opposition to taxes in 1981, 77 in 1990, 40 in 2001, and 63 in 2012. The numbers declined in recent years, probably due to format changes that reduced the number of articles on the *Times*' front page as well as a shift in coverage from public affairs to coverage of culture trends and human interest stories (Diamond 1994). And Figure 4 shows that the total number of front page tax articles has declined steadily in each year.

Meanwhile the *Times* rarely mentioned public support for higher taxes on corporations and the rich. The *Times* published only one reference during 1981 when the Reagan tax cuts were debated and passed. It published none at all in 2001 when the Bush tax cuts were adopted. The numbers were higher in years with tax increases, 9 in 1990 and 21 in 2012. The overall imbalance reinforced the notion that Americans opposed taxes, just as it largely concealed public support for higher taxes on corporations and the wealthy. The heavy emphasis on public opposition may have facilitated the passage of tax cuts in 1980 and 2001, while the virtually complete silence on support for higher taxes may have precluded any consideration of the alternative. The publication of even a few references to progressive taxes, in contrast, may have encouraged the passage of tax increases in 1990 and 2012.

Curiously the *Times* ignored substantial evidence of public support for tax increases, including compelling survey data from prominent pollsters, as it promoted tax cuts on the front page. The *Times* described the California vote for Proposition 13 as part of a national revolt against taxes. 14 front page articles in June and July 1978 used some version of the phrase “taxpayers’ revolt.” The *Times* reported its own survey finding opposition to property taxes. But it did not mention a Roper poll in May that found 72 percent support for higher taxes on corporations or another Roper poll in July that reported 76 percent support for higher taxes on the rich. Before the 1980 election the NYT claimed that there was a “consensus” in favor of business tax cuts (8-18-1980). It extended so far that even the AFL-CIO, which had previously been “doctrinaire in opposing tax relief for business” was now on board. The NYT didn’t mention any evidence that this consensus extended to the American people. And it didn’t cite any polls. In fact every poll over the 35 year period found support for higher corporate taxes above 60 percent.

In both 1981 and 2001 *Times* coverage reinforced official efforts to pass large tax cuts with benefits skewed toward the wealthy. Upon his election in 1980 Ronald Reagan claimed a mandate to cut taxes, and the *Times* aggressively promoted this notion. The paper published 92 separate articles emphasizing public opposition to taxes in 1981. The *Times* also gave generous attention to business complaints that the proposed tax cuts did not go far enough, and business demands for additional tax cuts were subsequently incorporated into the legislation. The *Times* did not cite the *Los Angeles Times* survey that found nearly two thirds in support of higher taxes on the wealthy. It mentioned public support for more progressive taxes in only one article all year. But within days after the passage of the Reagan tax cuts business began to complain about increased budget deficits (8-26-1981), and this concern did receive sustained attention from the *Times*. Over the period of about one month the *Times* featured 10 front page articles on business objections to rising deficits. Reagan administration officials and Republican in Congress complained that business should be more grateful for all the benefits they received from the tax cuts. House Minority Leader Robert Michel observed that “We gave them more than they ever dreamed... and you’d think there would be more of a quid pro quo.” Republicans even briefly threatened to punish Wall Street with a windfall profits tax on finance, and then quickly retreated (9-10-1981, 9-11-1981). Yet not one business source proposed that the tax cuts for business and the wealthy be repealed despite their warnings about deficits.

There were far fewer stories on taxes in 2001, and fewer references to public opposition to taxes. References to public support for progressive taxes went from one in 1981 to absolute zero in 2001. The *Times* allowed some debate. There were supporters of the tax cuts and some opponents of tax cuts. But nobody argued for lower taxes on the middle class and higher taxes on corporations and the wealthy. That choice was not among those on offer.

In contrast, the *Times* gave some attention to public support for higher taxes in 1990 and 2012, and taxes on the rich were increased in both years. Perhaps even a small number of pro-tax articles have an effect on policy outcomes, or perhaps the *New York Times* only acknowledges public sentiment when it conforms to elite preferences.

The differences in these two years should not be exaggerated. The *Times* continued to emphasize public support for tax cuts. 77 front page stories reported public opposition to taxes during 1990. And the *Times* still downplayed public support for higher taxes on the rich. In May the *Times* reported strong support for higher taxes on the rich in its own survey. And exactly one month later, Richard Berke, commenting on the same *Times* poll, asserted that Americans “do not like higher taxes,” but “they had become more resigned to the idea” (6-27-1990). Still, 1990 is unusual in that there were some references to popular support for more progressive taxes. It could be that the public or the *Times* pressured government for higher taxes. Public support was relatively high by the end of 1990, but it was at normal levels earlier in the year. Or it could be that the *Times* responded to decisions already made by government officials. To test these possibilities I looked at the timing of official decisions and *Times* articles. There was not one single reference to public support for more progressive taxes for the first four months of 1990. George Herbert Walker Bush expressed willingness to consider tax increases on May 7, and the *Times* released the results of its poll on May 27. President Bush and the Congress reached a budget agreement on September 30, including an increase in top individual income tax rate from 28 percent to 31 percent. 7 of 9 references to public support for more progressive taxes fell in the following month. In both instances officials moved first, and the *Times* responded to them.

The 2012 example is even more noteworthy. Opposition to taxes still dominated coverage, as it always did. 63 front page stories mentioned public opposition to taxes. But the

period stands out for the unusually high number of references to higher taxes on the rich. There were 21 front page stories on higher taxes for the rich, more than in any of the other periods. It is not likely that that this was due to any change in public opinion. Public support for higher taxes on the rich was at 62 percent according to Gallup in April, absolutely high to be sure, but near its lowest level for the entire 36 year period. Perhaps it was due to the emergence of Occupy Wall Street in the fall of 2011. Or maybe it reflected the political agenda and electoral strategy adopted by President Obama and his reelection campaign. The explanation for this outcome may rest on the role and treatment of news sources at the *New York Times*.

Who Appears in the *New York Times*?

The tone and direction of news coverage may reflect the positions adopted by sources in the news. Of course, the decision to select some sources over others is a power that the *New York Times* has itself, but by giving attention to others the *Times* grants substantial influence to those actors as well. To determine who gained influence in this way, I counted every reference to the comments or actions on taxes recorded in the NYT from a number of possible sources. Figure 5 shows the balance of sources across the four years.

Not surprisingly, government officials dominated as sources. They appeared in 69.6 percent of all articles, ranging from a low of 59.4 percent in 2012 to a high 73.8 percent in 1981. These numbers are consistent with previous studies, and they raise important questions about the relationship between officials and society. Gentzkow and Shapiro expected that elected officials will represent the views of their constituents. But officials may adopt positions far from their constituents, and as Bennett (1990) showed the media will go with the official sources and not the wishes of constituents. In that event, the *Times* will be more likely to echo official views than

represent citizen preferences. And it may explain why there is so little attention to public preferences for higher taxes on the rich.

All other actors were relatively insignificant by comparison. Still, there are some important differences among them. Business represents the next most prominent source. They appeared in 16.3 percent of stories in 1981, mostly to complain that the Reagan tax cuts were not large enough, and 19.2 percent of stories in 2012, and in 14.6 percent of stories overall. The substantial number of business sources suggests that they might be a real alternative source of influence aside from government. Their presence may push outcomes in their favor, as it appeared to do in 1981 when complaints by business led to the inclusion of additional tax benefits. And the relative prominence of business sources might contribute to the overriding anti-tax tone of *New York Times* coverage.

Other sources appeared even less frequently. I coded for labor unions because of the possibility that ordinary citizens may have more influence to the degree that they are organized collectively. And labor unions may be the organized groups most likely to represent the views of ordinary citizens on tax policy. The findings here clearly undermine the notion. Labor unions received some attention in 1981, appearing as sources in 7 articles, or 2 percent of the stories that year. That was their highest number. Labor union references declined to virtual invisibility thereafter, appearing in only one or two stories in subsequent years. This may reflect the declining political fortunes of labor unions generally. And it suggests that while unions may be regular targets for abuse in the media, they are not permitted to discuss matters of public affairs, even on issues of obvious relevance for their constituencies like taxes.

Interestingly, ordinary citizens actually received more attention than unions, even beating out business for second place in 1990. Still ordinary people appeared infrequently. 7.7 percent of

articles included references to them, just more than half of the percentage that cited business sources, and one ninth of the percentage for officials. Their presence varied from year to year. They were low in years with regressive tax cuts, just 2.8 percent of articles in 1981 and 6.6 percent of articles in 2001, somewhat higher in years with progressive tax increases, 11.8 percent of articles in 1990 and 10.7 percent of articles in 2012. The pattern suggests that ordinary people were likely to advocate for higher taxes when given the chance, that the *Times* made decisions to highlight or ignore public views according to political circumstance, and that their relative invisibility reflected the *Times*' opposition to higher taxes on the rich.

2012 followed some familiar patterns. Government officials continued to dominate as sources. Business sources outnumbered ordinary people almost two to one. And demands for tax cuts were three times more likely to appear than calls for tax increases on the rich. Still, the *Times* paid more attention to public support for higher taxes on the wealthy, used more ordinary people as sources, and taxes on the wealthy increased at the end of the year. This was not due to any change in public opinion. Public support for higher taxes remained relatively high at 62 percent according to a Gallup poll, but that was near the lowest level of support for the entire 36 year period. *Times* coverage and tax policy outcomes might have been influenced by the appearance of Occupy Wall Street, the Obama administration's decision to adopt the issue during the 2012 campaign, or the impending expiration of the Bush tax cuts at the end of 2012 instead.

To consider these possibilities, I evaluated all articles on taxes in the *New York Times* for 2011, and I counted all sources and their positions concerning the direction of tax policy. Figure 6 captures the impact of Occupy Wall Street, the Obama campaign, and the scheduled expiration of the Bush tax cuts. The use of ordinary people as sources and attention to progressive taxes generally moved together. And both measures were unusually high even before Occupy Wall

Street. There were 10 articles mentioning public support for progressive taxes in the eight months before Occupy Wall Street appeared, more than for any entire year except 2012. *Times* attention increased even further during the occupation of Zuccotti Park. There were four front page articles in October while protestors were in the park and four more in December and January 2012 after the protestors were forced out. Then *Times* attention fell below the previous level with only seven articles over the next nine months. Attention spiked again in November and December of 2012 in association with the presidential election and the expiration of the Bush tax cuts at the end of the year.

The relatively intense attention during the fall of 2011 underscores the potential impact of citizen action in exceptional circumstances. However, the number of references to progressive taxes before Occupy Wall Street, the *New York Times*' comparative silence on the issue after the movement faded from the scene, the spike in attention around the election and the end of 2012, and the overriding reliance on officials as sources all suggest that it was the Obama administration and the campaign that drove the newspaper's attention. Of course, it is possible that Occupy Wall Street inspired the Obama administration to adopt the issue in the first place. And this indicates that social movements succeed when they capture the attention of elites. But it also shows that *New York Times* takes issues seriously when elites promote them.

Conclusion

Americans say that they want higher taxes on the rich, just as tax burdens for corporations and the wealthy have fallen over recent decades. And the *New York Times* may have shared responsibility for this outcome. If the mass media represent public preferences, as Gentzkow and Shapiro expected, policymakers may have to acknowledge public opinion and

respond to it. However, the *New York Times* lavished attention on officials and largely ignored ordinary citizens on tax policy. Occasionally ordinary people appeared on the pages of the *Times*, mostly when they agreed with elites. The *Times* was much more likely to report that citizens wanted tax cuts, and it was much less likely to concede that they also favored higher taxes on the wealthy. And citizens may have appeared in the *Times* during Occupy Wall Street because President Obama and the Obama campaign promoted progressive taxes as well. More often, supporters of progressive taxes were excluded from news coverage and ignored by elected officials. If media suppress public views, citizens will not be able act on them, and elected officials won't have to respond to them

Finally, *Times* representations facilitated elite political strategies on taxes. The advocates for the rich overcame public objections by tying unpopular tax cuts for the rich to more popular tax cuts for ordinary people. The *Times* promoted public opposition to taxes, suppressed public support for higher taxes on the wealthy, and conflated taxes on the rich with taxes generally. Policy makers, in turn, cited public sentiment to reduce taxes for corporations and the wealthy, exactly the opposite of the preferences Americans expressed when asked specifically about the possibility. In response to Bartels' claim that supporters of the Bush tax cuts were poorly informed about their consequences, Lupia, Levine, Manning, and Sin (2007) proposed that Americans supported the Bush tax cuts because they saw it as the best choice on offer. The regressive features of the Bush tax cuts were certainly not selected by the American people. Policy makers did not provide another offer that more closely reflected public preferences in this regard. And the *New York Times* obscured the difference between public opinion and policy outcomes.

The *Times* clearly favored officials over ordinary citizens, but other aspects of the relationship among elites remain uncertain. It could be that the *Times* echoed official views to society as a whole. Or it could be that officials also received signals through the media from media owners and business interests. The preponderance of official sources underscores the power of government. Business interests might have influence through the use of sources too, but businesses might also seek influence through media owners. Media owners, in turn, may represent other business interests, or they might exert influence in their own right. And there is evidence for the importance of media owners. After all, the *New York Times* made many choices of its own, to privilege official sources, to highlight some views and ignore others. The ability of the *Times* to find ordinary people to complain about taxes in one instance or call for higher taxes in another, without any changes in broader public opinion, shows that that the *Times* could find sources to say almost anything.

Unfortunately the influence of media owners and business interests may be relatively invisible. And the inability to see it fully here may be a methodological issue. One solution would be to compare front page coverage to *New York Times* editorials. Editorial opinion may disclose the preferences of the *Times*' owners and other business interests. It may reveal nuances in the *Times* position on taxes. The *Times* might oppose taxes on corporations and the wealthy, for example, but favor other forms of taxation. It may show whether the owners disagree with official positions on taxes. Or if they do agree, it might show whether the *Times* echoes official positions, or whether the newspaper pushes officials instead. The comparison may further expose the nature of power in society and the role of the mass media in the political process.

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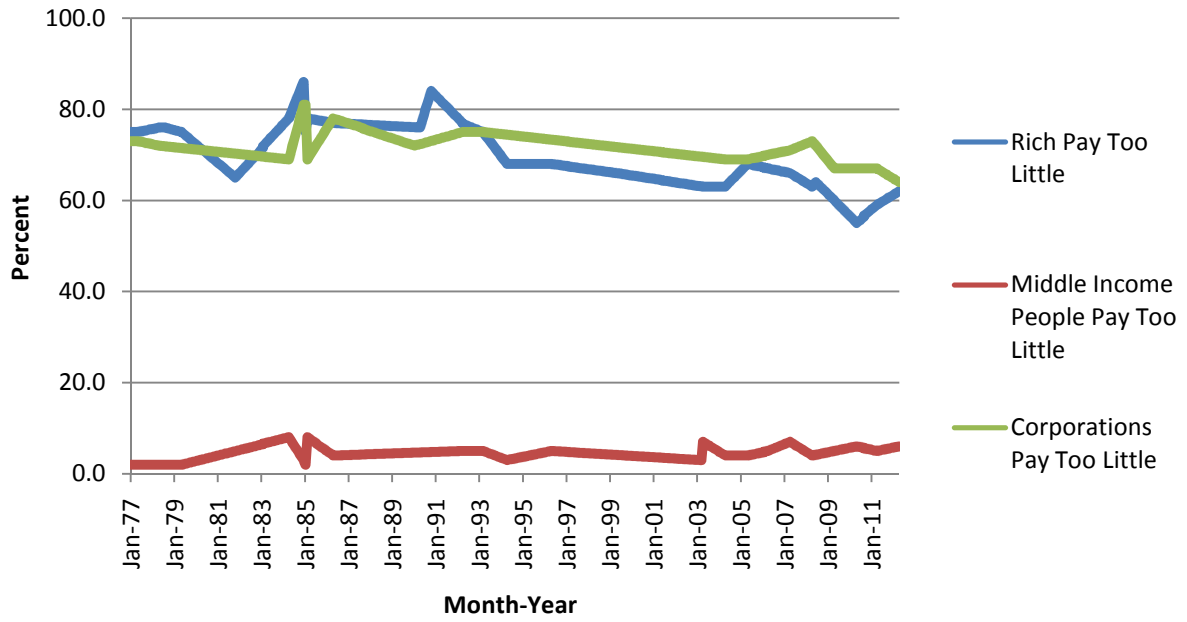
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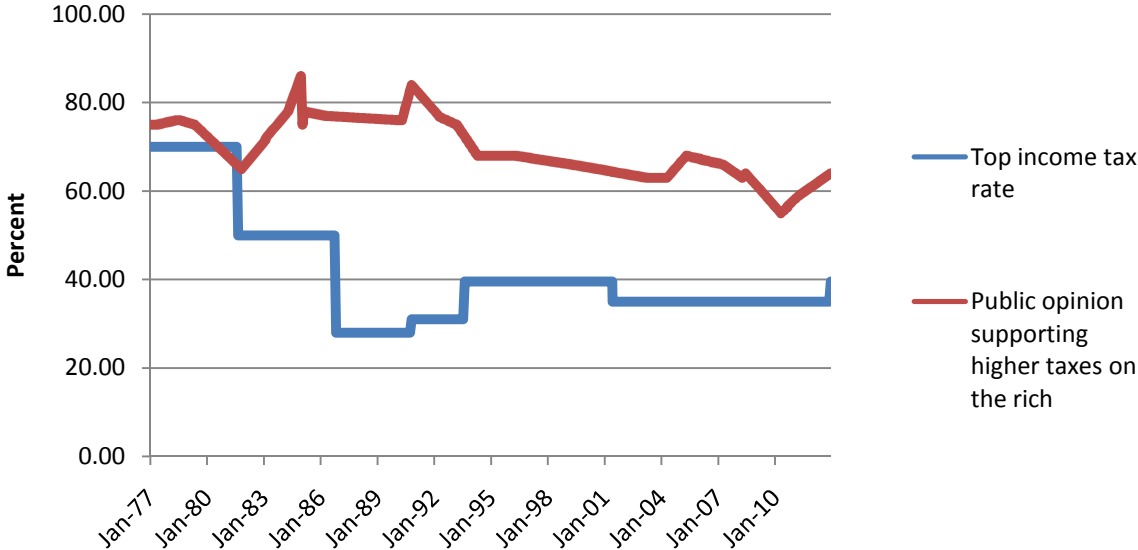
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Figure 1. Public Opinion and Taxes



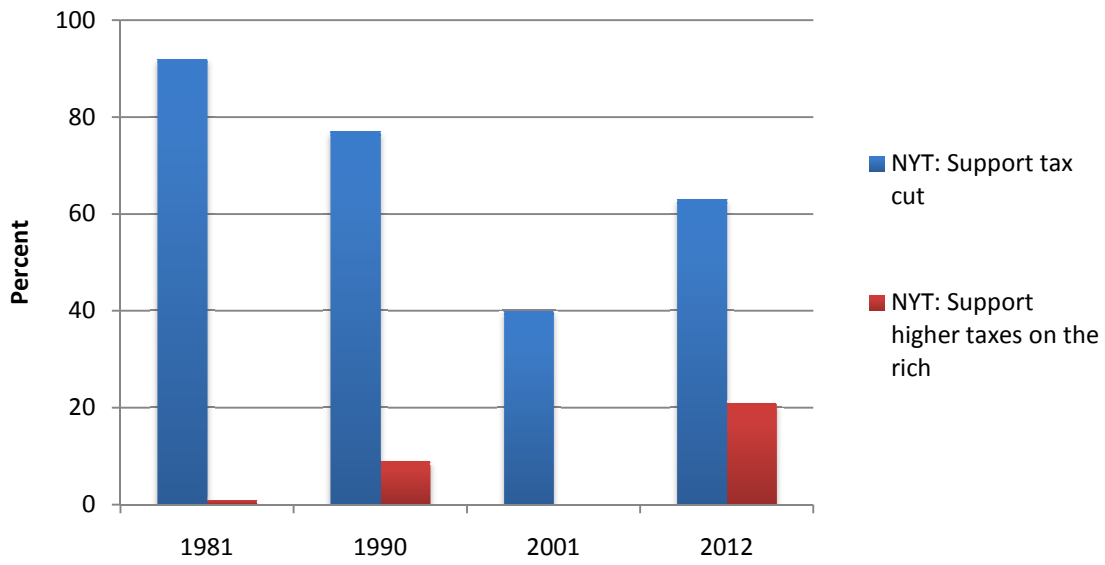
Source: iPOLL database

Figure 2. Public Opinion and the Top Income Tax Rate



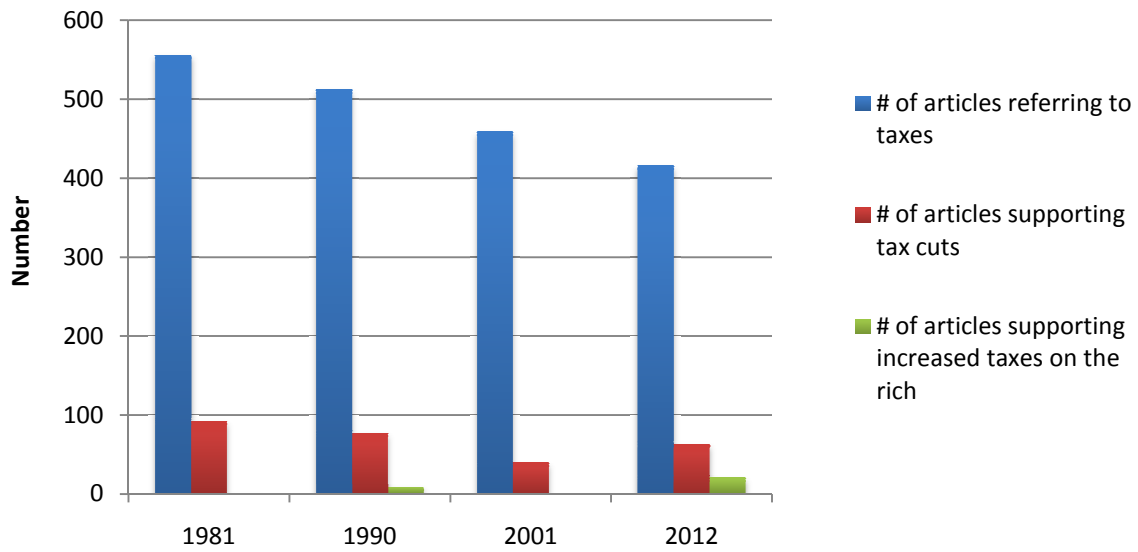
Source: iPOLL database

Figure 3. *New York Times* Representations of Public Opinion



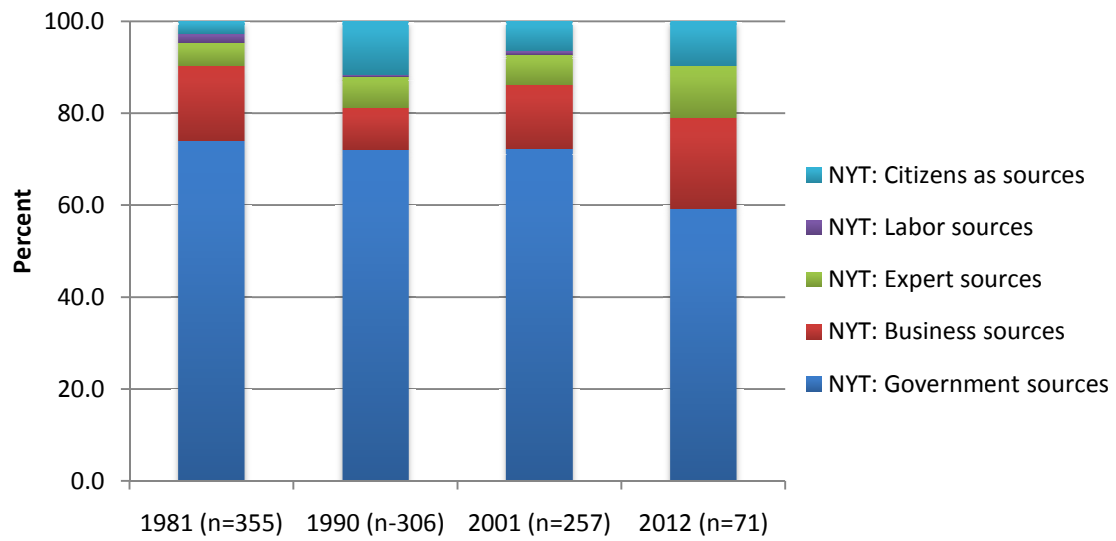
Source: Proquest Historical Newspapers and LexisNexis

Figure 4. *New York Times* Total Number of Articles on Taxes



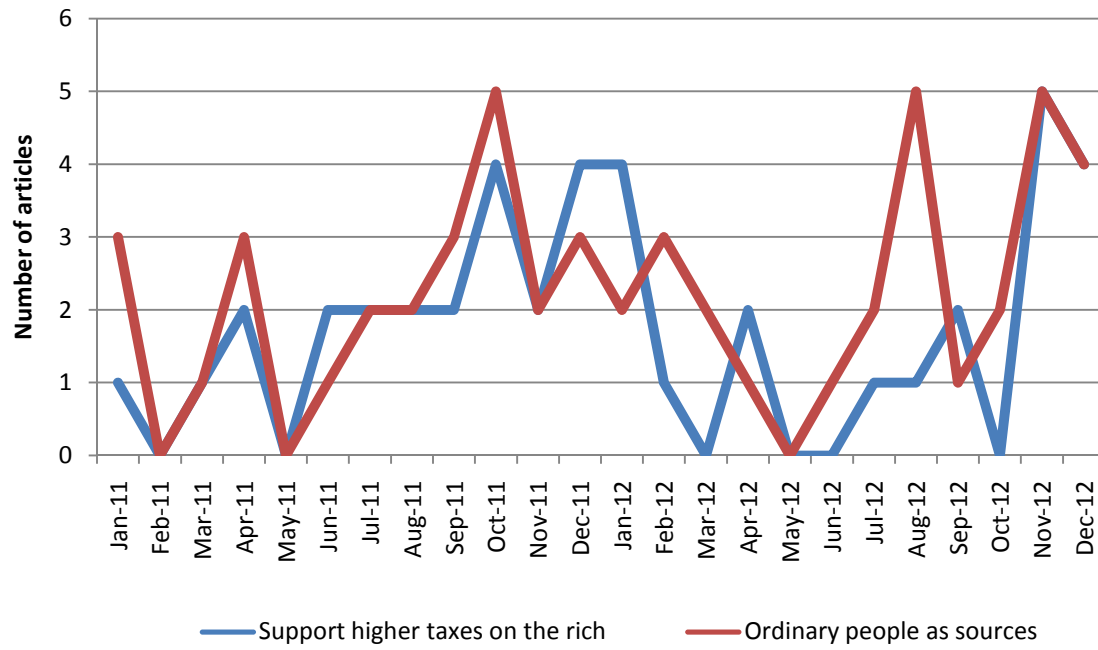
Source: Proquest Historical Newspapers and LexisNexis

Figure 5. *New York Times* Sources Cited in Articles on Taxes



Source: Proquest Historical Newspapers and LexisNexis

Figure 6. Number of articles mentioning public support for higher taxes on the rich and citing ordinary people as sources, 2011-2012



Source: Proquest Historical Newspapers and LexisNexis