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CONVINCING THE GOOSE: FRAMING AND EARMARKING TAXES TO HELP REDUCE THE FEDERAL DEBT

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Abstract

King Louis XIV's adviser allegedly said: "The act of taxation consists in so plucking the goose as to procure the largest quantity of feathers with the least possible amount of squealing." That guidance is sufficient in a monarchy, but in a democracy, the situation is more complicated: the goose has to be convinced that it wants to be plucked. And, since legislative outcomes sometimes differ from public opinion, federal tax policy also involves "convincing the goose plucker." We argue that, by revealing meaningful public opinion and restructuring legislative incentives, earmarked taxes—which link the revenues collected to a particular spending program—can sometimes help convince both the *goose* and the *goose plucker* to accept higher taxes.

I. Introduction

Jean Baptiste Colbert, King Louis XIV's public finance minister, is often quoted as saying, "The act of taxation consists in so plucking the goose as to procure the largest quantity of feathers with the least possible amount of squealing" (Wells 1884, 871). In a monarchy, his advice is a useful guide for setting tax policy. In a democracy, it is more complicated: the goose must be convinced that it wants to be plucked in the first place.

Federal tax policy, however, is never enacted via direct democracy. Although Congress is elected to represent the American people, it is largely unresponsive to public opinion. So, in addition to "convincing the goose," the enactment of federal tax policy separately requires "convincing the goose plucker."

In this paper, we focus on how to convince the public and Congress to accept tax increases. The need for higher taxes is dictated by the dismal federal fiscal outlook, which is unsustainable in the absence of policy change (Congressional Budget Office 2026; Auerbach and Gale 2026). Even if rising debt does not trigger an acute crisis, it will gradually make it harder to grow our economy, boost our living standards, respond to wars or recessions, and address social needs.

We view the current fiscal path as the result of political failure. In particular, it is a problem of collective action (Olson 1971): deficit reduction has concentrated, observable costs for current citizens, while its benefits are diffuse, delayed, and hard to specifically identify.[1] Given the political nature of the problem, we aim to identify a political resolution, suggesting that linking the revenues collected from a particular tax to spending on a particular program could increase the political feasibility of raising more revenues.

The stringency of the linkage between taxation and spending can vary. The link could simply be rhetorical, as when a candidate simultaneously proposes a new spending program and the necessary taxation to offset its costs. That link could persist in the legislative process, with a single piece of legislation containing both the tax and spending provisions. The link between taxation and spending could be codified in law, with the revenue from a particular tax explicitly and exclusively designated to a specific usage.

[1] A collective action problem is a situation in which all individuals would be better off cooperating but fail to do so because of conflicting interests between individuals that discourage joint action.

Indeed, the revenues from an earmarked tax increase could also be used to reduce some other tax.[2] In all cases, however, the key to using earmarks for deficit reduction is that new revenues need to exceed new spending.

In classic economic literature, earmarking is defined as "the practice of designating or dedicating specific revenues to the financing of specific public services" (Buchanan 1963).[3] Earmarked taxes often finance trust funds that are "designated by law for particular purposes" (Schick 2007). We use *earmark* more broadly, to mean a connection between a specific revenue stream and spending priority, whether that link is forged in law or simply the popular understanding. As we will discuss in section V, earmarks are admittedly a second-best solution. Nevertheless, the evident failure of the political system to raise revenues otherwise pushes us to consider this option.

We find qualified support for the hypothesis that linking taxes to spending can help convince both the *goose* and the *goose plucker* to accept higher taxes. The public's views on taxation change when attention is drawn to fiscal trade-offs. For example, polls show that the share of respondents that support tax cuts is higher when the tax cut is posed in isolation than when it is coupled with cuts in government spending (such as Social Security, healthcare, environmental protection, education, etc.) (Michel 2025; Wyse, Berlin, and Gale 2025). That is, framing the question to link tax and spending options moves polling responses toward greater acceptance of taxation (and sometimes less acceptance of spending). Support for tax-increasing ballot initiatives is higher when the revenues are directed to popular spending programs than when the proceeds go into general revenues. Because taxes and spending are inextricably linked, this way of framing the question is a more complete description of the questions that a respondent or voter faces.

U.S. legislators have shown themselves highly amenable to public policies that include dedicated tax revenue. Dedicated revenue programs already account for roughly one third of all federal revenues, including gas taxes that pay for road repair and the payroll taxes that fund Social Security, Medicare, and unemployment insurance (Tax Policy Center 2024). In some cases, earmarking a tax can create dedicated constituencies who are eager to defend the tax because they support the program it is funding. These constituencies, in turn, provide support for legislators to vote for and maintain the tax. Famously, the creation of Social Security—a program funded by payroll taxes earmarked to the Social Security trust funds—established seniors as a constituency exerting strong political pressure to maintain the program (Campbell 2005). Furthermore, in an increasingly partisan environment, both the public and legislators distrust how the other party might use revenues from new taxes. Earmarks can clarify how the revenues would be spent.

Section II discusses public opinion, how framing can affect poll results, and, in particular, how considering the spending implications of tax changes can affect respondents' views. Section III provides evidence that earmarking taxes can raise support for tax increases. Section IV explains how earmarks can create incentives to make legislators more inclined to

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[2] For a preliminary assessment of some of these ideas, see Stewart et al. (2025) and Wyse et al. (2025). Liscow and Fox (2026) propose a related idea, that the federal government use revenue bonds—debt instruments secured by a specific, segregated stream of tax revenue—to help address long-term fiscal concerns.

[3] Our usage of "earmarks" is distinct from the usage in studies of Congress, which typically define earmarks as "specific spending items placed in Appropriations bills at the request of members of Congress, usually for the benefit of the requesting members' particular constituents" (Lazarus and Steigerwalt 2009).

vote for tax increases. Section V reviews potential downsides and concerns regarding earmarks. Section VI discusses two recent case studies—one in Kansas, where consideration of tax and spending choices together led to different legislative outcomes than considering taxes alone, and the other in Colorado, where earmarks plausibly affected public opinion, mobilized interest groups, and raised support for tax increases in ballot initiatives. Section VII returns to the current federal fiscal problem and discusses some options for earmarking new federal taxes and using some or all the revenues for deficit reduction. Section VIII provides concluding remarks.

II. Public opinion and framing

A. Public preferences on taxation

In the aggregate, Americans report relatively stable attitudes about taxation. For example, across time and question wordings, large majorities of Americans report seeing taxpaying as an important civic and even patriotic responsibility (Williamson 2017). Polls consistently find that a majority of respondents believe that high-income households and corporations should pay more taxes than they do and that these issues are among Americans' top concerns about the tax system (Cerda and Oliphant 2026). Over the past 20 years, between 50% and 60% of Americans have reported believing that their taxes are too high, while between 35% and 50% say their taxes are "about right." Only a small percentage say their taxes are too low (Gallup Inc. 2025b, 2026).

While media coverage often assumes that Americans' attitudes about tax policy are based on their pocketbook concerns (Wall Street Journal Editorial Board 2017), Americans' opinions about taxes are not well explained as expressions of monetary self-interest. For one, tax attitudes are strongly affected by other attitudes and identities, including partisanship, trust in government, fairness considerations, and respondents' opinions about racial minorities (Williamson 2017; Ballard-Rosa et al. 2017; Campbell 2005; Kuziemko et al. 2015; Stantcheva 2021).

In addition, people hold many consequential misperceptions about the tax system (Blaufus et al. 2022). For example, it is common for Americans to treat marginal tax rates as average rates (De Bartolome 1995). Americans are also sometimes uninformed about which taxes are more progressive (Slemrod 2006). These misunderstandings can lead Americans to support policies that are at odds with their reported principles and values or to respond to surveys in ways that mislead researchers about their actual preferences.

Finally, mathematically equivalent survey questions can produce substantively different reactions from respondents. For example, large sums expressed in dollars generally seem larger than equivalent amounts expressed as a percentage. So respondents prefer less progressive tax systems when asked to consider dollars paid rather than tax rates (McCaffery and Baron 2006). The psychological effect of the large dollar figure can push toward progressivity as well, however. Respondents pick higher top tax rates when asked about taxing specific-dollar high incomes compared with when they are asked about high incomes in the abstract (Zelenak 2009). Respondents also drastically overestimate small percentages. This is true for all kinds of estimation questions, including the fraction of the federal budget devoted to foreign aid (Williamson 2019) and the prevalence of small

subpopulations (Guay et al. 2025), as well as questions about taxation, such as the fraction of the public that pays the top income tax rate or the estate tax (Stantcheva 2021).

Thus, Americans' tax attitudes reflect a range of economic, social, and political considerations. But the capacity of survey respondents to connect their values and preferences with a policy is blunted by limited information about the tax system and by mathematical misunderstandings that extend beyond the realm of tax policy.

B. The effect of information and framing on tax attitudes

Narratives are important to tax policy debates. Is taxation "theft" or "the price we pay for a civilized society"? [4] Does the estate tax destroy small family businesses or limit the wealth and political control of billionaires? Given the limited knowledge people have about the tax system and the alternative, politically-charged ways of describing taxes, it is no surprise that additional information or framing can change public responses to taxes. Two broad categories of information have been shown to have substantial effects on reported tax preferences. First are interventions that can improve respondents' understanding of the distribution of taxation or that change their attitudes about particular groups of taxpayers. Second are interventions intended to encourage respondents to connect costs with benefits—that is, to connect taxes with the programs those taxes could or do fund.

Information that influences perceptions of the fairness of the tax system can have large effects on public responses. For example, survey experiments that inform participants about the distribution of wealth or the behavior of wealthy people can increase support for taxing the rich. Hope, Limberg, and Weber (2023) find that giving respondents information comparing Forbes 400 list members who inherited their wealth and the bottom 50% of Americans lowered support for top tax rate reductions. Kris-Stella Trump (2025) finds that support for higher taxes increased when respondents were told about wealthy households using tax loopholes, treating workers poorly, failing to give to charity, or engaging in conspicuous consumption. Perez-Truglia and Yusof (2024) test similar frames focusing on U.S. billionaires and show that only the information about lavish lifestyles increases support for a billionaire tax.

Similar fairness considerations can also affect real-world behavior. In Texas, information about apparent inequities in local property taxation encouraged protests of property tax assessments (Nathan et al. 2024). Key to many of these fairness interventions is whether the taxpayers in question are perceived as deserving. As is commonly seen in surveys about government spending, respondents support benefits for those understood to work hard and contribute or to need assistance through no fault of their own. But respondents react negatively to policies that reward those who are seen as lazy or cheaters (Gilens 2000; Appelbaum 2001; Petersen 2012; Jensen and Petersen 2017; Aarøe and Petersen 2014).

Information about government spending can also have substantial implications for tax attitudes. Americans have been described as "symbolic conservatives" but "operational liberals" (Free and Cantril 1967; Ellis and Stimson 2012). In the abstract, Americans see a substantial share of government spending as wasteful (Bowman and Rugg 2012). Yet when

[4] "Taxes are what we pay for a civilized society," Supreme Court Justice Oliver Wendell Holmes Jr., 1904.

a 2017 Pew poll asked about cutting specific programs that together represented virtually all non-interest spending, a majority of respondents wanted to increase or maintain all of them (Gramlich 2017).[5] Americans are also often surprisingly uninformed about the government spending programs from which they themselves have benefited (Mettler 2011).

To be clear, information about government spending can but does not always improve attitudes about public investments. Social Security recipients who received statements detailing prior contributions and expected future benefits became not only more knowledgeable but also more confident about the program (Cook et al. 2010). On the other hand, experiments providing Americans with tax receipts showing them how much of their tax payments went to federal programs had little effect on perceptions of government waste or trust in taxing and spending (Sides 2011a, 2011b; Porter 2021).

Nonetheless, survey questions produce different results when the tax changes are presented as a trade-off with spending. Among survey respondents in several European countries, presenting the prospect of lower government spending, higher debt, or future tax increases reduced support for tax cuts (Bremer and Bürgisser 2023, 2025). Likewise, budget constraints can reduce support for social spending rather than increase support for taxation (Busemeyer and Garritzmann 2017; Sawulski and Kiełczewska 2024). Citrin (1979) documented that Californians who enthusiastically supported tax cuts were far less willing to accept the associated reductions in specific public services. Similarly, polling on federal tax cuts in 2001 demonstrates that voters preferred spending on Social Security by a 74% to 21% margin, on Medicare by a 65% to 25% margin, and on "education, the environment, healthcare, crime-fighting, and military defense" by 69% to 22% (Hacker and Pierson 2005).

Recent experimental work (Tuxhorn et al. 2021) finds that when Americans were given an interactive dashboard showing real-time consequences of cutting spending or raising taxes, participants generally exhibited fiscally coherent preferences and produced balanced budgets. Moreover, most respondents did so through higher taxes on the wealthy with minimal cuts to social programs, and 21% chose to increase their own taxes to maintain spending. In other words, "putting the budget constraint in the question" leads respondents to take fiscal responsibility seriously.

III. Earmarking can increase public support for tax increases

Both the federal government and the states use earmarked taxes extensively. About 35% of federal revenues derive from earmarked taxes, including the payroll taxes that finance Social Security, Medicare, and unemployment insurance payments and the federal gas tax, which funds road maintenance (Office of Management and Budget 2026). In fiscal year 2005, the last year with comprehensive data collected, states earmarked 24% of their revenues on average, with shares ranging from 84% of total revenues in Alabama to 4% in Rhode Island (Perez 2008). States rely on multiple taxes to generate earmarked revenue

[5] Among Republicans, who were generally more willing to cut spending, only foreign aid generated majority support for cuts.

such as motor fuel (49 states), general sales tax (35 states), tobacco (26 states), and alcohol (23 states).[6]

Earmarks are also common internationally. Eighty countries earmark some tax revenue for healthcare spending; within the OECD (Organisation for Economic Co-operation and Development), most countries use social insurance contributions to partially fund healthcare, with six countries funding more than half of the healthcare system through earmarked contributions (Khanal et al. 2024). On average, OECD countries fund roughly 45% of their total social spending through earmarked contributions (Immervoll 2024).

Several studies find that earmarks raise public support for taxes. Surveying U.S. respondents, Zacher (2024) tests a range of spending programs and financing options and finds that support for tax and spending combinations differ from stand-alone taxes by 17 percentage points to 20 percentage points on average. In a global survey of 22,000 respondents, support for higher energy taxes increased from 50% when the funds were allocated to general revenue to 77% if the taxes were dedicated to developing cleaner fuels or promoting energy efficiency (Globescan and PIPA 2007). Hsu et al. (2008) show that gasoline taxes become more popular when the revenue funds new green technological development, as well as if the revenue funds offsetting tax reductions. In a laboratory experiment in Germany, participants regularly ranked a tax earmarked for healthcare above other options that would have increased overall net income, showing that earmarking can reduce perceived tax burden (Hundsdoerfer et al. 2011).

Earmarks—relative to general fund uses—also increase support for several types of sin taxes. About 72% of Greek survey respondents (including 64% of smokers) supported a tax on tobacco earmarked for "healthcare and tobacco control," compared with 44% without an earmark (Vardavas et al. 2012). Across a number of surveys in the U.S., taxes on alcohol receive higher support when earmarked for addressing alcohol-related problems, reducing deficits, or cutting other taxes, relative to a stand-alone tax (Wagenaar et al. 2000). Finally, a meta-analysis of studies on sugar-sweetened beverage taxes found that support rises from 42% at baseline to 66% when revenues support health initiatives (Eykelenboom et al. 2019).

Earmarks can raise support for tax increases especially among voters who do not trust government. For example, in Mexico, survey respondents increased their support for a tax hike by 13 percentage points when they were told it would help improve public safety. If the tax was explicitly earmarked, support increased by an additional 7 points, with the effect twice as large for those with low trust in government (Flores-Macías 2018). This suggests that earmarks, by making clear how revenues are spent, can overcome tax opposition even among the group most resistant to taxes in the first place.

This pattern appears to hold in the U.S. context as well. As shown in Figure 1, the share of revenues a state earmarks is positively correlated with its Republican vote share in presidential elections. As Stantcheva (2021) shows, a significant share of Republicans' lower support for progressive taxes is explained by their lower trust in government—a

[6] At both the state and federal level, earmarks can be full or partial, depending on whether the earmark provides all of the funding for the spending program. Social Security currently operates as a full earmark, whereas the gas tax is only a partial earmark, with general fund revenues supplementing infrastructure spending.

dynamic that would be consistent with Republican states shifting toward higher rates of earmarking.

Linking a tax to a specific spending program can also offset the unpopularity of the term "tax." Kallbekken, Kroll, and Cherry (2011) show that calling a Pigouvian instrument[7] a "tax" rather than a "fee" significantly decreases support when the funds are used for general redistribution but that there is no such effect when revenues are earmarked for those who bear the costs of pollution.

A large-scale analysis of 848 municipal tax ballot proposals in California found that the most popular taxes were ones that "assign a common obligation to everyone who owns a parcel in the residential community and that earmark the funds for safety-net services available to everyone in the residential community" (Martin and Harper 2021). The analysis shows that likelihood of passage is predicted by the extent to which proposed taxes pool risk and are community oriented.

An emerging but less developed literature tries to determine what specific features of an earmark lead to the popularizing effect. One potential factor is *source-use alignment*, the idea that voters are more likely to support an earmarked tax when the spending is related to the tax itself. For example, gasoline taxes support road maintenance and construction. In contrast, allocating state lottery earnings to K–12 education is not source-use aligned. Hemel and Porter (2022) test the support for various aligned and unaligned tax and spending combinations. Generally, they find that support for a tax increases when the proposed use is stated and spending is aligned with the tax. Ultimately, however, the most popular combination tested was still misaligned, pairing a relatively popular tax on jet fuel with relatively popular spending on highways. These results seem more consistent with an alternative explanation that earmarks make taxes more popular when voters expect to personally benefit from the associated spending and the earmark makes that personal benefit more salient.

Giaccobasso et al. (2025) explore this alternative explanation by showing that households are more willing to pay property taxes earmarked for education when they perceive higher benefit personally from the spending that the tax funds. The authors provide a random subsample of Texas households with information about how much of their property tax payments fund local schools. Even though the tax is the same across groups, the households with children in the public school system became less likely to protest their property tax assessment relative to the control group, and those without children in the public school system became more likely to protest.

Sælen and Kallbekken (2011) show that survey respondents in Norway are more supportive of a gas tax when it is earmarked for specific environmental policies than when it is earmarked for general redistributive policies. They find evidence that this is due to both voters' self-interest (wanting to benefit directly from earmarks) and issue-linkage (respondents otherwise doubt that the tax alone will reduce environmental impacts as intended).

[7] A Pigouvian tax is a levy imposed on activities that generate negative effects on third parties, such as pollution.

IV. Earmarks and legislators' incentives

Public opinion is insufficient to drive legislative outcomes. Indeed, public opinion has run counter to recent federal tax legislation, as both major tax acts of the past decade were enacted despite significant public disapproval. At the time of passage, voters disapproved of the Tax Cuts and Jobs Act of 2017 (TCJA) by a margin of 55% to 33% (Gallup Inc. 2025b). Similarly, a Washington Post-Ipsos poll in June 2025 found that 42% of respondents opposed the One Big Beautiful Bill Act (OBBBA) the month before its passage, compared with 23% who supported it (Newall et al. 2025). Among those aware of the legislation, opposition was 64%. A Wall Street Journal poll after OBBBA was signed into law found that 70% believed that OBBBA's tax cuts would help the wealthy, and more than half said the legislation would hurt social programs (Rubin and Stech Ferek 2025).

The TCJA and OBBBA certainly had their proponents, of course. Rep. Chris Collins (R-N.Y.) quoted donors who pressured him to "get [the TCJA] done or don't ever call me again," and Sen. Lindsey Graham (R-S.C.) warned that "financial contributions [to Republicans] will stop" if they did not pass tax legislation (Marcos 2017; Savransky 2017).

These anecdotes illustrate what a large body of political science research confirms and what many political observers have long understood: the wealthy exert outsized political influence (e.g. Hacker and Pierson 2010; Elsässer and Schäfer 2023; Elkjær and Klitgaard 2024). Gilens and Page (2014) show that the likelihood of a bill's passage hinges on the attitudes of the wealthy and corporations, while the preferences of average Americans have almost no effect on policy outcomes. Scholars have also identified many mechanisms that privilege the preferences of the wealthy. Legislators can be unaware or even uninterested in broad constituent opinion (Butler and Nickerson 2011; Kalla and Porter 2021), instead soliciting opinions in ways that favor the wealthy and well connected (Henderson et al. 2023). They may prioritize the concerns of their donors (Kalla and Broockman 2016) or be reliant on the advice of lobbyists (Hall and Deardorff 2006; Hertel-Fernandez 2014; Hertel-Fernandez et al. 2019; Garlick et al. 2025). To the extent that the wealthy hold different views about economic policy compared with the general public, their preferences are likely to weigh powerfully upon legislators (Page et al. 2013; Cohn et al. 2023).[8] In our inertial political system, this is particularly the case when it comes to preventing, rather than causing, political change (Baumgartner et al. 2009).

More broadly, legislators may hesitate to raise revenue if the tax imposes concentrated costs on a small but politically significant group. It is politically easier, as Mancur Olson (1971) demonstrated, for costs to be diffuse and benefits concentrated. Better yet are concentrated benefits that can be readily traced to the legislator's decisions and thereby inspire support from organized interests in the next election (Arnold 1990; Mildenberger and Sahn 2025). Weaver (1986) offers a related theoretical grounding, arguing that politicians are motivated primarily by avoiding blame for unpopular actions rather than by claiming credit for popular ones. This echoes former Office of Management and Budget

[8] But see Broockman et al. (2019), who find that technology entrepreneurs at the time were a subset of economic elites who tend to support liberal social and redistributive policies, and Branham et al. (2017), who argue that citizens across income groups generally have similar preferences and that inequality in political responsiveness to income groups is limited.

Director Charles Schultze's comment that elected officials seem to follow their own version of the Hippocratic Oath: "Never be seen to do obvious harm" (Schultze 1977). The implication is that a legislator who supports a new tax is exposed to more electoral risk than they can recoup by claiming credit for the spending it enables, so long as the tax is more salient to voters than the benefit.

By attaching visible benefits to specific constituencies, earmarks are particularly well-suited not only for making benefits salient but also for connecting those benefits back to specific policy choices; they thereby alter legislators' electoral calculus.[9] And, by publicizing the benefits associated with a tax, they could make the credit-claiming side of the ledger more competitive with the blame-avoidance side.

Tahk (2013, 2015) examines earmarked taxes that vary in how diffuse or concentrated they are on the spending and tax sides. For example, New Hampshire earmarks a business profits tax for schools, a concentrated benefit paired with a diffuse cost. In contrast, Nevada taxes minerals to fund local governments and debt service, a concentrated cost paired with a diffuse benefit. Consistent with Olson (1971), Tahk finds that the first category—featuring concentrated benefits and diffuse costs—is more stable over time. The implication is that earmarks, when designed with this pattern in mind, can create or activate precisely the types of coalitions that exert their influence into the lawmaking process. Arnold's (1990) model of political responsiveness predicts this pattern: coalition leaders will design policies whose benefits are traceable to specific groups—who will then mobilize in their defense—while diffusing costs broadly enough to prevent the emergence of a powerful opposing coalition.

Social Security is a particularly salient example of this process. When President Franklin D. Roosevelt introduced Social Security, he famously declared: "We put those payroll contributions there so as to give the contributors a legal, moral, and political right to collect their pensions and their unemployment benefits. With those taxes in there, no damn politician can ever scrap my social security program" (DeWitt 2005).

As detailed in Campbell (2005), Social Security is both a cause and effect of the high levels of senior participation in politics observed today. Seniors' overall political engagement is not distinct from people in other age groups. Rather, they exhibit particularly high engagement specifically around Social Security. Once Social Security established seniors as a constituency, political parties began courting them, along the way turning Social Security into the notorious "third rail" of politics. An analysis of roll call votes finds that legislators with larger senior populations in their state or district are more likely to vote in favor of pro-senior policies. While seniors typically focus on fending off changes to spending, the trust fund mechanism means that Social Security revenues are similarly shielded from attempts to cut taxes.

The early history of the federal gasoline tax is similarly instructive (Burnham 1961). When

[9] An important corollary to this point is that less clarity may be helpful if legislators want to pass unpopular policies like a tax increase *without* a corresponding earmark. Although not specifically a tax increase, the 1986 Tax Reform Act only proceeded once the tax writers decided to draft the bill behind closed doors, shielding individual members from lobbyist backlash when pet exemptions were eliminated. This also underscores how procedural choices can strategically highlight or hide the causal chain, depending on the goals of coalition leaders.

first introduced, its primary supporters were automobile and drivers' associations, who viewed the gas tax as an important way to shore up investment in building highways and other infrastructure for vehicles. Even oil companies were largely in favor, as they saw the expansion of highways as an important way to drive demand. With the promise of concentrated benefits came a devoted set of organizations focused on preserving their dedicated revenue stream.

More recently, the gas tax serves as a reminder that earmarks do not automatically maintain coalitions. Not only have cars become widespread, making the beneficiaries of the gas tax more diffuse, but the link between gas tax revenue and road quality has weakened as the funding streams for roads have expanded. Therefore, the gas tax has become highly unpopular, even as infrastructure spending remains popular, suggesting that earmarks should be designed in ways that ensure the link between taxing and spending is made clear to taxpayers.

Besides their role in creating durable coalitions, earmarks can play an important role in getting legislation passed because of timing issues. Under general-revenue budgeting, tax and spending decisions need not occur simultaneously. As a result, the most preferred outcome may not always be feasible if it requires intertemporal commitments between spending and tax priorities, as one voting bloc could be concerned that the other will renege on their promises after achieving their desired goal. Earmarks create the ability to trade votes across time, avoiding this problem (Goetz 1968). Patashnik (2000) demonstrates that earmarks are in fact more insulated from political influence than general revenues: both divided government and transitions to Republican control of government are associated with decreases in general fund revenues while trust fund revenues do not significantly differ.

Knowing this, legislators may use earmarks not to reach across the aisle but to constrain their successors. Jackson (2013) analyzes state legislatures and shows that earmarking is more common when one party has unified control of government or a veto-proof majority, thereby allowing the legislature to overturn gubernatorial vetoes. In particular, a veto-proof majority will earmark 5% more of its tax revenues compared with other states and a unified government will earmark 6.5% more. Precisely which use of earmarks proves most effective is likely subject to specific inter- and intra-party dynamics, and this question offers a rich ground for future research. Regardless, evidence clearly shows that earmarks are a potent political tool that can lead to higher tax revenues.

Finally, we note the potential for a full feedback loop. We have already addressed the ways that earmarks can influence voter preferences as well as the ways that they can affect legislative outcomes by creating groups with vested interests in policy outcomes. Interest groups can take advantage of the first effect in an attempt to better achieve the second. In particular, interest groups can use framing effects or the mention of earmarks when fielding a poll in order to push the result in a direction that aligns with their interests. In turn, the poll can be used to suggest to legislators that the interest group's priorities are aligned with the broader public. Legislators can then move public opinion through both messaging and legislation, which will show up in subsequent issue polls.

V. Earmarks are not a panacea

Despite significant upsides, earmarks introduce their own set of challenges. It is important to avoid a "race to the top" in spending, where earmarks make it difficult to cut spending in the future, thereby worsening the fiscal situation. However, when earmarks are binding, spending is constrained by revenue, limiting this concern. Even in the case of Social Security, where legislators will likely supplement the trust fund with general revenues, this earmark design is still forcing the ongoing conversations about program sustainability.

Because money is fungible, taxes that support a particular spending program may not actually raise spending on that program by the amount of revenues collected, or even at all, if legislators shift the allocation of general revenue to other programs (Crowley and Hoffer 2018). Several studies find that states' spending on education does not increase after lottery revenues are earmarked for education (Garrett 2001; Pantuosco et al. 2007).

Creating dedicated revenue streams can also create accountability problems. Earmarks may reduce interagency oversight because there are fewer gains to be had by monitoring the spending of an agency funded by earmarks (Christen and Soguel 2021). More fundamentally, earmarks can be both a symptom and cause of democratic dysfunction. Legislators often turn to earmarks to lock in political commitments when they worry that future legislatures will be unable or unwilling to prioritize the same fiscal choices. In turn, the inertia of earmarks can then constrain future policy, even when the political preferences of the electorate shift.

Indeed, in reducing the capacity of the legislature, earmarks rest in part upon the premise that legislators cannot be trusted to make ongoing fiscal decisions. Certainly, there is widespread institutional dysfunction in Congress (Binder 2016; LaPira et al. 2020) and limited policymaking capacity in many state legislatures (Hertel-Fernandez 2014), but further constraining the capacity of an already inertial and rule-bound legislature risks worsening the problem of legislative effectiveness. At least in the context of the long-term fiscal shortfall, however, locking in potential tax increases that fund existing programs could be an advantage, not a problem.

Alternatively, lawmakers can build in flexibility preemptively. California's Proposition 98, for example, guarantees a minimum amount of spending on education but also provides an alternative spending formula that triggers when state revenue is low. In extreme circumstances, the legislators can suspend the guarantee with a two-thirds majority (Petek 2026).

Earmarks also invert standard best-practices for fiscal policy. Rather than agreeing on desired spending targets and levels and then setting tax policy to appropriately raise revenue, earmarks start from a potentially popular funding mechanism, which may or may not produce the required levels or consistency of revenue. We note, however, that many of the best ways to raise substantial revenue—such as payroll taxes, carbon taxes, and value-added taxes—are regressive. But earmarks can ensure that the overall tax and spending package is nevertheless progressive by linking the revenues to a progressive spending option.

Finally, we must consider the effect of earmarks on the politics of general revenue. On the

one hand, earmarked taxes may delegitimize general revenue taxes that do not fund a specific, personalized benefit (Michelmore 2012). Inversely, earmarked taxes may create the impression that the associated spending program is a lower priority than other programs. As one policy advocate said to one of the authors of this paper (paraphrasing): "Why should I have to convince policymakers to impose a tax to support paid family leave when the Department of Defense does not have to meet the same requirement?"

VI. Case studies of framing and earmarking

In this section, we present two recent episodes that highlight the potential role of framing and earmarking in tax and fiscal debates. The first summarizes how the state legislature in Kansas reconsidered its tax cut priorities when faced with the reality of associated spending cuts. The second uses ballot initiatives in Colorado as examples of how earmarking taxes helped generate support for tax increases even as the populace also supported income tax cuts.

A. Kansas

In 2012 and 2013, the Republican-dominated Kansas legislature passed major tax cuts, promising a boost in economic activity, especially for business. However, growth lagged, and the state soon found itself in choppy budgetary waters, cutting spending across areas such as social programs, infrastructure, and education. In the face of significant public backlash and a weak showing in the 2016 election, the still-Republican legislature instead opted to undo most of its earlier tax cuts rather than further cut programs to close budget deficits. Moreover, they did so with a two-thirds majority after Governor Brownback vetoed the initial attempt (Gale 2017; Gleckman 2017). In short, while legislators were willing to cut taxes when considering taxes alone, they changed their tune when it became clear that tax cuts implied spending cuts.

B. Colorado

Recent ballot initiatives in Colorado demonstrate the potential of earmarking to increase the palatability of tax increases through two key mechanisms identified in this paper: shifting public opinion and building motivated constituencies.[10] Over the past decade, Colorado voters have approved ballot initiatives that cut taxes and other initiatives that created new earmarked taxes, although they also rejected some earmarked taxes. There is, however, no example (in Colorado) of a successful tax increase initiative that was not earmarked, underscoring how difficult it is to raise revenue without earmarks.

1. Successful earmarks: Taxes for paid family leave and free school meals

i. Background

In 2020 and 2022, Colorado voters approved tax increases earmarked for a paid family leave program and a school meals program. In 2020, Proposition 118 offered Coloradans the opportunity to create a 0.9% payroll tax allocated to paid family and medical leave. The

[10] Nothing in this discussion should be taken as advocacy for ballot initiatives over representative democracy.

tax was projected to raise $1.2 billion in fiscal year 2023–2024 (Colorado Legislative Council Staff 2020). Employers would pay at least half the tax, with employees paying the remaining portion, and businesses with fewer than 10 employees were exempt from the tax. Since 2014, the Colorado legislature had considered creating a paid-leave program, garnering significant support from labor-reform advocates, but the proposed legislation never passed (Kenney 2020a). In the 2020 election, 58% of voters approved the leave ballot measure (Kenney 2020b).

In 2022, Coloradans considered another earmarked tax, Proposition FF, which would reduce income tax deductions for taxpayers earning $300,000 or more—approximately 4% of taxpayers in Colorado (Legislative Council of the Colorado General Assembly 2022). During the COVID-19 pandemic, the U.S. Department of Agriculture had initially provided free school meals for all students, but the federal program expired in mid-2022. The $100 million in additional revenue collected would be allocated to providing block grants funding free and nutritious school meals (Colorado Legislative Council Staff 2022; Daley 2022). In the 2022 election, 57% of Coloradans voted to create and fund the free school meals program (Ballotpedia, n.d.-f). Support for the measure has proven durable: in 2025, about 60% voted to raise an additional $95 million by again reducing deductions for taxpayers earning more than $300,000 (Ballotpedia, n.d.-h). In a separate measure, 66% voted to keep $12 million in excess revenue for the program instead of refunding it to taxpayers, which would have been the default under Colorado's Taxpayer Bill of Rights (Ballotpedia, n.d.-g).

ii. The effects of earmarking

If voters had been presented with the stand-alone question of whether taxes should increase by $1 billion and $100 million in 2020 and 2022 respectively, it is doubtful that the measures would have succeeded. Earmarking the funds for paid leave and school meals, however, provided several advantages that likely boosted support for the tax raises despite Colorado voters simultaneously approving income tax cuts.

First, both spending targets were popular at a national level—and certainly more popular than a stand-alone tax. In 2017, the Pew Research Center found that 85% of Americans said workers should receive paid leave for serious medical conditions, while two-thirds said that workers should receive paid leave to care for a sick family member (Horowitz et al. 2017). Similarly, polling in 2021 found that 76% of adults living with schoolchildren and 67% of adults not living with schoolchildren supported permanent free school meals (Gutierrez 2022).

Second, the ability of the measures to raise revenue was enhanced by interest group support for the programs. The ballot measure committee in support of paid family and medical leave received about $9 million in support (OpenSecrets, n.d.-d). Politically progressive national organizations contributed most of the funds, though local nonprofits and labor unions also contributed significantly (OpenSecrets, n.d.-c). Advocates for the measure created tailored messaging, highlighting the program's exemption for small businesses and its relatively low cost, research on the health benefits of paid leave, and emotionally resonant stories about employees who were denied time-off requests to support sick family members (Oldham 2020). Meanwhile, the opposition committee raised just $800,000 from conservative-leaning business organizations such as chambers of

commerce and industry groups (OpenSecrets, n.d.-i). In addition to arguing against the measure's large tax increases, these opponents also argued that the requirement to provide leave was inflexible and would burden businesses with new compliance work (Kenney 2020a).

The family leave measure may have also benefited from a particular form of framing: it technically created a premium, not a tax. The measure, which did not use the word *tax* in its ballot title, therefore avoided Colorado's statutory requirements that tax raises appear in all-caps and state a dollar amount for the raise. The 2016 election, for example, included an unsuccessful measure on the ballot starting with the text "SHALL STATE TAXES BE INCREASED $25 BILLION ANNUALLY" (Warner and Griffin 2019; Kenney 2020a). The paid-leave initiative description on the ballot, in contrast, started with text explaining what the initiative would create, explaining only in its second half that the program would be funded by a "premium" of "0.9% of each employee's wages" (Ballotpedia, n.d.-c).

Colorado's school meals initiative also received substantial support from groups with a direct interest in the program. In 2022, the ballot measure committee supporting the school meals initiative raised $1.8 million, drawing hundreds of thousands of dollars from Colorado's anti-hunger and public health nonprofits (OpenSecrets, n.d.-g). The coalition of supporters also included parents and teachers (Daley 2022). The sole opposition committee raised slightly more than $10,000, primarily from an anti-income tax advocacy organization (OpenSecrets, n.d.-e). Opponents were critical of the tax increase and the necessity of providing free meals to all students (Daley 2022).

iii. Comparative vote shares

In 2020 and 2022, voters also approved ballot initiatives to cut the income tax rate by 0.08% ($154 million in its first year) and 0.15% ($413 million in its first year), respectively (Legislative Council of the Colorado General Assembly 2020, 2022). The vote margins for the tax cut initiatives provide a measure of pro-tax voting behavior in these years. Comparing the percentage of voters opposed to income tax cuts with the percentage of voters supporting earmarked tax hikes demonstrates, roughly speaking, the advantage of earmarked taxes. Shares of voters approving taxes via earmarked initiatives far exceeded shares of voters opposed to tax cuts. We do not attempt a causal analysis here, instead offering suggestive evidence about the direction—if not the magnitude—of earmarking's effects on public support.

The vote share in favor of the 2020 paid-leave tax (58%) was substantially higher than the vote share in opposition to cutting the income tax (42%). Figure 1 plots the difference between support for the paid-leave earmarked tax and the higher income tax by each county's median area income. In every county, the percentage of people supporting the earmarked tax hike exceeded the percentage of people opposing the tax cut. The median boost in support was about 12%; in the nine counties with the most votes cast, the median difference was 17%.

Similarly, the vote share in favor of the 2022 school meals tax (57%) was substantially higher than the vote share in opposition to cutting the income tax (35%). Figure 2 plots the difference between support for the school meals tax and the higher income tax by each county's median area income. In every county but one, the percentage of people

supporting the earmarked tax hike exceeded the percentage of people opposing the tax cut. The median boost in support was about 21%; in the nine counties with the most votes cast, the median difference was 23%.

The comparatively high support for earmarks visible in Figures 1 and 2 suggests that earmarks have political benefits. Of course, the nature of the tax component of the earmark was different from the tax cut in amount, scope, and distribution. Nevertheless, this boost does not appear to be systematically limited to counties voting for Joe Biden or Donald Trump in the 2020 presidential election, or to higher- or lower-income counties. Even in 2022, when the tax increase only applied to taxpayers making more than $300,000 annually, the boost in wealthy counties was only slightly less than in lower-income counties, suggesting that the earmark did not pass only because voters wanted someone else to pay the bill.

2. Failed earmarks: Taxes for education and infrastructure

Earmarks can improve support for revenue raising, but do not guarantee popularity. In 2018, Colorado voters rejected two earmarked taxes.

Amendment 73 offered Coloradans an opportunity to create a tax earmarked for education that would have raised a projected $1.6 billion by creating a progressive system of income tax brackets instead of a flat rate, raising taxes on taxpayers earning more than $150,000 who comprise about 8% of Colorado's taxpayers (Daniel 2018). It would also have increased Colorado's corporate tax by 1.37% and modified property tax assessments. This revenue would be placed in a public fund for pre-K through 12th grade education (Ballotpedia, n.d.-b). Supporters of the measure raised about $1.5 million, primarily from educational advocacy organizations and state and national teachers' unions who argued that the measure would provide needed funding for Colorado's schools (OpenSecrets, n.d.-f). The opposition raised $2.6 million, with major funding coming from a conservative political action committee, pro-school-choice organizations, and business advocacy organizations who cautioned that tax increases would hurt small businesses while failing to guarantee more education funding (OpenSecrets, n.d.-b; Davia 2018; Denver7 2018). The co-chair of a major group opposed to the measure argued that the amendment was a massive tax increase that would hurt small businesses while failing to actually guarantee funding of education—or improvement in how education funding was spent.

Proposition 110 would have authorized $6 billion in bonds for transportation infrastructure and raised the sales tax by 0.62 percentage points to pay for the bonds—an increase in state taxes of about $767 million annually for twenty years (Ballotpedia, n.d.-e). The measure received about $7.4 million in support from a wide coalition. About half of that funding came from Colorado's construction industry. Other major supporters included local chambers of commerce, other industry organizations, and health insurance companies (OpenSecrets, n.d.-a; Coloradans for Coloradans 2018a). Supporters emphasized that Colorado's "crumbling" infrastructure caused traffic delays and imposed substantial costs on Colorado drivers, necessitating a new funding source (Coloradans for Coloradans 2018b). Additionally, because the measure was a sales tax, advocates argued that it ensured tourists using Colorado's roads "would pay their fair share." Just $30,000 was raised in direct opposition to the measure; an alternative ballot measure that allocated funding to transportation without raising taxes raised about $800,000, primarily from a

libertarian think tank (OpenSecrets, n.d.-h).

Both earmarked measures failed in 2018. Just 46% of Colorado voters supported the education measure (Ballotpedia, n.d.-a). While it is difficult to disentangle precisely why the measure failed, commentators have suggested that voters may have perceived the measure as failing to fix underlying inequities in the state's school finance formula (Brown 2018).

The earmarked transportation measure also failed despite commanding widespread support and an overwhelming spending advantage from interest groups. Only 41% of Coloradans voted in favor (Ballotpedia, n.d.-e). As with the school funding, this failure may reflect policy preferences about the object of the earmark, not simply disdain for taxation. Notably, the alternative measure that allocated funding to transportation without raising taxes also failed, garnering a vote share of 39% (Ballotpedia, n.d.-d).

C. Implications

The Kansas example demonstrates the practical power of considering tax and spending changes together. The Colorado initiatives show the power of earmarking in that voters approved earmarked tax measures even while simultaneously voting to reduce income taxes. We note that these results occur at the state level and may not apply exactly to the federal government, which can and does deficit spend. Nevertheless, they are at least a proof of concept.

VII. Earmarked taxes to help reduce federal debt

As noted in the Introduction, the dismal federal budget outlook is the motivation for considering higher taxes. Our analysis finds that earmarks could help make tax increases more politically feasible, at least for funding relatively popular spending programs. We acknowledge, however, that reducing deficits has very different political characteristics than a popular spending program. Spending programs generate visible benefits to a group of current voters. Public debt reduction is the epitome of a program with benefits that are diffuse, delayed, and difficult to see, while its costs can clearly be seen by those paying higher taxes.

Therefore, we emphasize that we are most interested in new taxes that help fund existing popular programs. If it is necessary to create a new program as part of creating a new tax (say, to offset the regressive effects of another tax), the funding of that program should only require a share of the new revenues generated, so that the net effect still reduces federal deficits. Alternatively, if the earmark funds new spending that is likely to occur anyway, the earmark can still ease future budgetary pressures.

One way to frame such choices would be to identify a spending program that would need to be reduced or eliminated unless new funding is created. Voters and legislators would then face the choice between a tax increase or a spending cut, rather than simply considering taxes or spending in isolation.

The most obvious place to start would be Social Security and Medicare. These programs

are already earmarked, funded primarily with payroll taxes. They constitute a large part of the long-term fiscal problem (Auerbach and Gale 2026). And, in polls that ask if people would prefer to raise the earmarked payroll taxes or cut spending on these programs, a majority prefers tax increases (Gallup Inc. 2025a).

Turning to new revenue options, a value-added tax (VAT) should be a primary candidate for an earmarked tax. Under a VAT, businesses remit taxes to the government on the difference between their gross sales and their purchases from other businesses. That is, the VAT is a sales tax (a consumption tax) that is collected in pieces at each stage of production rather than all at once like a retail sales tax. VATs exist in almost every country because they can be simple and efficient (avoiding taxes on saving and investment). Even at relatively low rates, VATs can raise substantial amounts, a key consideration in the current U.S. context.

A VAT could be earmarked in several ways. Burman (2014) proposes a VAT that would fund existing expenditures on Medicare, Medicaid, and the Children's Health Insurance Program. He notes that earmarking the VAT in this way would help people understand the true costs of health programs. The VAT, for example, would be posted on sales receipts every time. Gale (2020) proposes a VAT that is partially earmarked for a new universal basic income program (or new social programs). This responds to the fact that a VAT is regressive—because lower-income people spend a higher proportion of their incomes on consumption than higher-income people. The partial earmark would provide enough funds to offset the regressivity of a VAT while still allowing funds for deficit reduction.

A potential concern with earmarking a VAT is that it covers a very broad base while many earmarked taxes have narrower bases. Yet payroll taxes in the United States and Europe serve as earmarked taxes and raise substantial amounts of revenue. For example, France and Germany finance a substantial share of their health expenditures via earmarked taxes. In France the Contribution Sociale Généralisée applies to labor income, capital income, and pensions at rates between 8.3% and 10.6% and is dedicated to social programs, in particular health insurance, family benefits, and unemployment payments (Glon 2026; CLEISS 2026).[11] France also levies an additional 0.5% tax on wages that is specifically earmarked toward paying down accumulated debt in the social security system. In Germany, health insurance is largely financed by a 14.6% tax on wages, split evenly between employers and employees (Busse et al. 2017).

A second candidate for an earmarked federal tax would be a carbon tax with a partial rebate. As with the VAT with UBI described above, the partial rebate would need to be sufficient to offset the regressivity of the tax itself and still leave revenues left over for deficit reduction or spending on a green energy transition.

Policymakers could replace the estate tax (which is imposed on decedents' wealth) with a broad-based inheritance tax (which is imposed on the people who receive bequests) (Gale et al. 2024) and use a portion of the added revenues to increase opportunity and upward income-mobility for low-income families. The conversion to an inheritance tax has the potential to raise significant revenue and reduce disparities in wealth accumulation, and the

[11] As of 2026, the rate on employment income is 9.2%. Interest, investments, and rental income face a rate of 10.6%, while other forms of capital income are still taxed at 9.2%. Below certain income thresholds, the rate on pensions is reduced, but the maximum rate is 8.3%.

added tax revenue could be directed to existing credits supporting low-income people or to new programs promoting wealth accumulation in low-wealth households. For example, revenue could be allocated to federally funded trust accounts for children, often referred to as "baby bonds" (Hamilton and Darity 2010).[12]

Lastly, a tax increase on one group of people or set of activities could be used in part to finance tax cuts for other people or activities and in part to reduce the deficit. Germany, for example, just announced plans for such a tax twist (Chassany 2026). One obvious candidate here, given recent policy discussions, would be a tax on affluent households with the revenues used to fund middle-class tax cuts and deficit reduction. The challenge, of course, is that there are many more middle-class households than affluent households, so the resulting tax cut might be small.

VIII. Conclusion

The future fiscal and economic health of the United States depends on its ability to raise revenues. We argue that earmarking new taxes to specific spending programs can help sway public opinion in favor of higher taxes and that earmarks could help build stable majorities for tax increases in Congress and state legislatures, ensuring the continuity of the revenue source and helping legislators achieve their re-election goals. In that way, earmarks can help convince the *goose* and the *goose pluckers* to raise taxes as part of addressing long-term fiscal problems.

Additional research could inform policymakers' decisions about when and how earmarking revenue can or cannot make tax increases more politically palatable. For instance, there is much to learn about whether earmark systems with legal constraints are more or less effective than simply rhetorical, legislative, or procedural ties between specific taxes and spending. Given the seriousness of the debt issue, additional research could explore how the potential popularity of earmarking is affected by whether the revenues fund deficit reduction, existing programs, or new programs. Moreover, research should examine whether better alternatives exist for encouraging higher taxes that achieve similar political benefits with fewer design trade-offs. Finally, the potential effect of earmarking on revenue may be different when democratic systems are eroding, as they currently are in the United States (Nord et al. 2026). As systems of public accountability wane, so too does the goose's role in its own plucking.

[12] More generally, any policy that links spending and taxes could ultimately prove helpful. For example, making the link between taxes and spending more salient by listing on people's pay checks how their tax dollars are allocated across spending areas could be a tiny step in the right direction.

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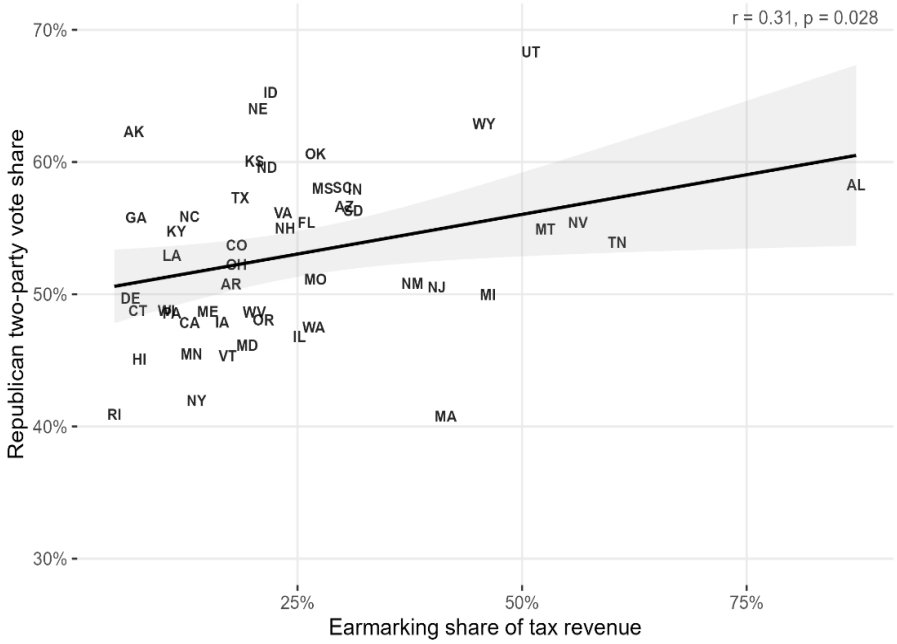
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FIGURE 1

Earmarking and partisan vote share, 1984–2004

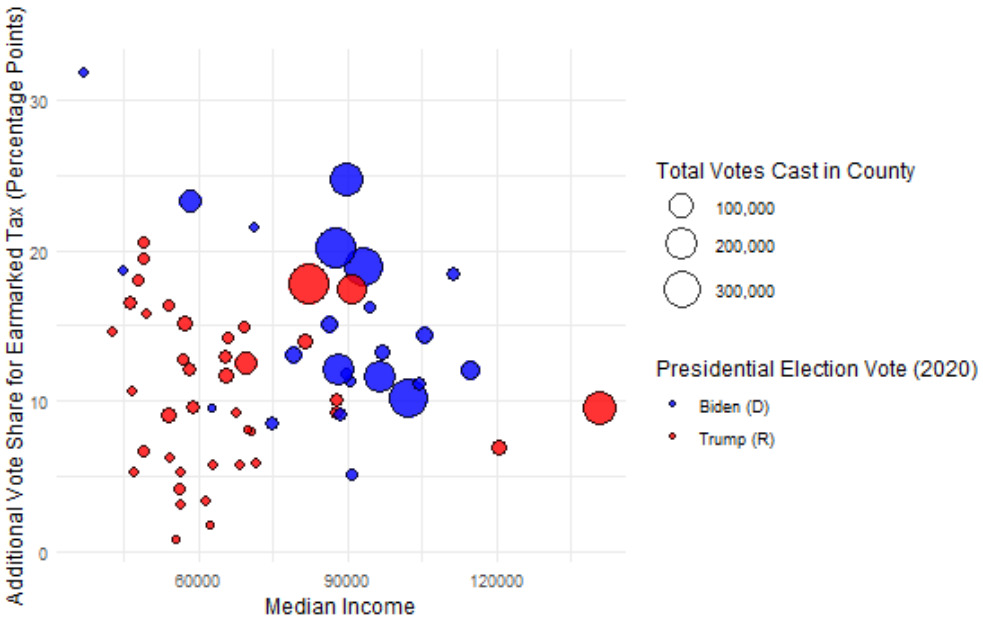


Source: Perez (2008); MIT Election Data and Science Lab (2017)

Note: Each state represents an average across five years. Earmarking data are available from 1984, 1988, 1993, 1997, and 2005. Election data are from 1984, 1988, 1992, 1996 and 2004. The pooled averages have a correlation of 0.31 which is significantly different from zero at the $p<0.05$ level.

FIGURE 2

Additional vote share for earmarked tax by income, partisanship, and size (2020)

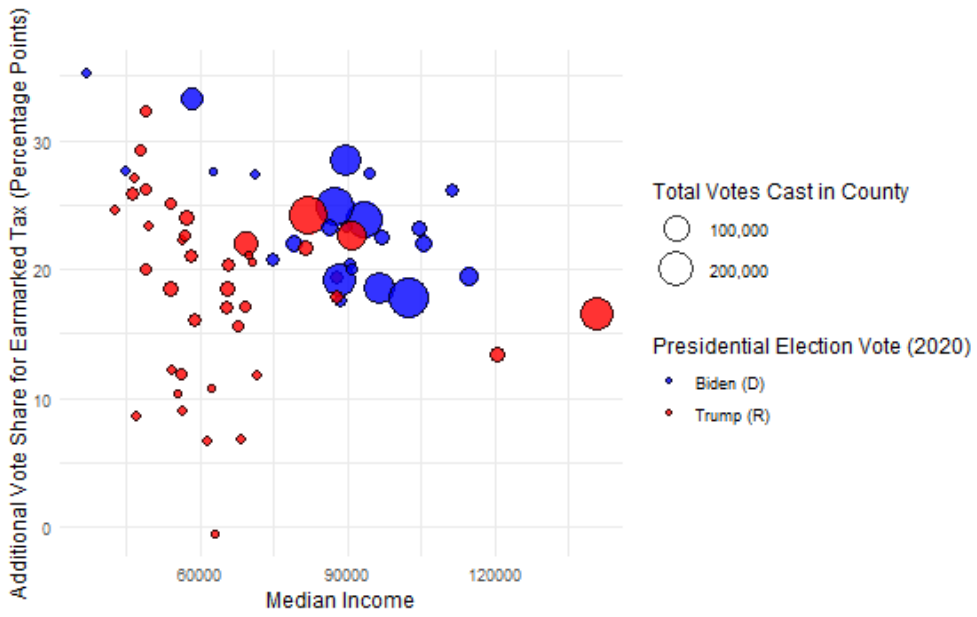


Source: Colorado Secretary of State (2020a, 2020b, 2020c); Economic Research Service (2025)

Note: Each point is a Colorado county, plotting the gap between support for Proposition 118 (the earmarked payroll tax funding paid family and medical leave) and opposition to the concurrent income tax cut initiative. Point size reflects total votes cast in the county; color reflects the county's 2020 presidential vote.

FIGURE 3

Additional vote share for earmarked tax by income, partisanship, and size (2022)



Source: Colorado Secretary of State (2020a, 2022a, 2022b); Economic Research Service (2025)

Notes: Each point is a Colorado county, plotting the gap between support for Proposition FF (the earmarked income tax deduction reduction funding free school meals) and opposition to the concurrent income tax cut initiative. Point size reflects total votes cast in the county; color reflects the county's 2020 presidential vote.

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