

NEWS FRAMING AND PUBLIC APPROVAL
OF THE TAX CUTS AND JOBS ACT

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TABLE OF CONTENTS

Acknowledgements.....	ii
List of Figures.....	iv
Chapter 1: INTRODUCTION.....	1
Chapter 2: LITERATURE REVIEW.....	3
Background of the Tax Cuts and Jobs Act of 2017	3
Background of the 2001 and 2003 Tax Cut Laws	3
Public Opinion and Tax Policy.....	4
Framing Theory	8
Framing of Economic News	10
Chapter 3: METHODS	16
Defining the Sample	19
Frame Categories	20
Data Analysis	23
Chapter 4: RESULTS	24
Chapter 5: CONCLUSIONS.....	31
Findings.....	31
Significance.....	34
Limitations	36
Conclusion	36
References.....	38
Appendix.....	44

LIST OF FIGURES

Figure	Page
1. Article Count by Time Period	24
2. Economic Outcomes Present in Sample.....	26
3. Story Frame by Economic Outcome	27
4. Economic Outcome by Time Period	27
5. Source Count	28

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ABSTRACT

This study is a content analysis of 291 news articles from the New York Times and the Associated Press about the debate and passage of the 2017 Tax Cuts and Jobs Act. This study looks at how the news framing and economic effects highlighted in the stories changed in the month lead-up to the legislation's passage and the month after it became law. There was also a considerable shift in public approval of the law between these two time periods, as measured by public opinion polls. This legislation never broke 50% approval, unlike other tax cuts in past decades that were largely popular and received favorable news coverage. However, the law did become more popular after President Donald Trump signed it into law. The shift in popularity occurred when the share of news coverage focusing on positive economic outcomes increased. The study is guided by the research question of how news coverage of the Tax Cuts and Jobs Act differed in framing and economic outcomes differed between the two time periods. This study is important because it demonstrates how the frequency of positive or negative economic outcomes in the news coverage correlated with public opinion over the two months included in the study. Additionally, the research found that stories that emphasized negative or neutral economic outcomes were more comprehensive than stories that focused on positive economic outcomes. The research raises practical implications for journalists about how the framing of stories and the economic outcomes included in those stories affect public perception of policies.

Chapter 1: Introduction

Polling in recent decades has shown that the public has been relatively consistent in supporting higher taxes on top-earning individuals and businesses. However, Congress has moved to cut taxes on those groups during that time period, rather than increase them (Newport, 2019). There's a disconnect when it comes to support for higher taxes in theory and support for specific pieces of legislation that cut taxes, despite longstanding public support for higher taxes on certain taxpayers. Chomsky (2018) states that while about two-thirds of Americans have said for the past four decades that they believe the wealthy and corporations should pay more, levies on those groups have fallen substantially and the laws that have been implemented to lower those tax burdens have largely been popular (p. 6).

“The mass media may contribute to outcomes of this sort. They may facilitate democratic responsiveness by representing public preferences. Or they may obstruct responsiveness by establishing and reinforcing 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.” (p. 4)

Tax cut legislation passed in 1981, 1986, 2001, and 2003 reduced rates for the highest-income taxpayers and cut various forms of business taxes. Those bills also included cuts for middle-earners and, perhaps consequently, had the support of at least 50% of Americans (Bell & Entman, 2011). However, Bell & Entman concluded that news coverage partially contributed to the popularity of both the 2001 and 2003 tax cuts. Journalists' framing of the benefits and drawbacks of the legislation led to coverage that over-emphasized the potential for economic growth and downplayed how the legislation would lead to income inequality (p. 566).

The 2017 Tax Cuts and Jobs Act was similar in structure to tax bills that came before it – it lowered tax rates for high-income individuals, as well as rates for individuals of all incomes, and included a large decrease in the corporate tax rate – but it did not enjoy high approval ratings like its predecessors. Approval ratings have persistently been below 50% and often in the 30%-range (Brenan, 2018). However, the bill’s popularity has fluctuated. It was less popular in the weeks leading up to Congress passing the legislation, followed by an increase in approval in the weeks following it becoming law.

This research looks at how coverage of the debate and passage of the 2017 Tax Cuts and Jobs Act was framed, the emphasis on positive or negative economic outcomes, and how those variables differed in the month prior and the month following it becoming law. The framing of the news coverage during this time is important to get a sense of how the public understood the pros and cons of the legislation at the time it was being debated in Congress. The public’s understanding is heavily influenced by how journalists portray an issue (McCombs, 2002) and that is even more so the case for tax policy where the average reader is reliant on media coverage to determine how a law change would affect them (Hacker & Pierson, 2005, p. 49).

This research could also create more understanding about how framing of news coverage correlates with public opinion of an issue. By looking at coverage from two adjacent time periods where there was a more than eight percentage-point swing in approval and comparing that to the framing and tone of the coverage, journalists could learn how readers interpret their coverage. This study will help extend research that has been done for decades about the framing of tax cut legislation news coverage to now include the 2017 Tax Cuts and Jobs Act.

Chapter 2: Literature Review

Background of the Tax Cuts and Jobs Act of 2017

The Tax Cuts and Jobs Act (TCJA) of 2017 was a \$1.5 trillion broad-based tax overhaul signed into law by President Donald Trump that cut taxes for the majority of American taxpayers, though the effects were uneven throughout the income spectrum. About 80% of taxpayers received an average tax cut of about \$2,100 (Gale et al., 2018, p. 13). About 5% of people received a tax increase, and about 15% had no significant change in their tax liability. Lower income earners in the bottom quintile were the most likely to see no significant change to their liability, whereas those in the top 20% were most likely to get a tax cut (p. 13).

That \$2,100 average tax cut was also significantly smaller than figures that President Donald Trump and other top White House officials had cited. Trump administration officials had said middle-income families would save about \$4,000 a year (The White House, 2018). In addition to the individual tax rate reductions, the law also included additional changes that affected many taxpayers, including the expansion of the child tax credit, an increase in the standard deduction so that more people could file using a simplified form, and the elimination of some more targeted tax breaks, such as those for union dues or reduced write-offs for state and local taxes (the Joint Committee on Taxation, 2018, pp. 44-45). The law also lowered the corporate tax rate to 21% from 35% and changed how companies operating globally calculate their tax rates (p. 99).

Background of the 2001 and 2003 Tax Cut Laws

The Economic Growth and Tax Relief Reconciliation Act (EGTRRA) of 2001 was a broad-based tax cut that lowered individual income tax rates fulfilling a campaign pledge of President George W. Bush within the first months of his administration (Joint Committee on Taxation, 2003, JCS-1-03). It also reduced capital gains tax rates and increased retirement savings limits and rolled back taxes on inheritance transfers (p. 27). The Jobs and Growth Tax Relief Reconciliation Act (JCTRRRA) of 2003 is a follow-up bill to the 2001 legislation that accelerated some cuts in the initial version (The Joint Committee on Taxation, 2003, JCX-54-03).

There are several parallels that can be drawn between the 2017 Tax Cuts and Jobs and two pieces of tax cut legislation signed into law under President George W. Bush. They were both passed under a federal legislative procedure known as “budget reconciliation” that allows legislation to pass the Senate on a simple majority, rather than the 60-vote threshold. The trade-off is that the cuts are only in effect for a decade (Lynch & Saturno, 2017). Both sets of levy reductions were both passed under Republican presidents, and in the case of TCJA and EGTRRA, in the first year of a Republican president’s first term (Joint Committee on Taxation, 2018). Additionally, they had similar-sized effects on the budget and were more likely to benefit higher-income individuals (Wamhoff & Gardner, 2018, Figure 1). Because the Tax Cuts and Jobs Act is still relatively recent history, there hasn’t yet been much academic research done on news coverage of the law change. However, both the 2001 and 2003 law changes have been the subjects of much research, and provide a useful context on both news coverage and public perception of tax cut legislation.

Public Opinion and Tax Policy

Despite relatively modest benefits in the 2001 tax cut, the cuts themselves were still very popular, with polls for the first five months of 2001 showing an average 56% support for the tax cuts, with 33% opposing and the remainder responding that they did not know (Hacker and Pierson, 2005, p. 37). The top 1% percent of Americans received 36% of the 2001 Bush cut, approximately the same share that went to the bottom 80% (p. 33). The average taxpayer received an average tax cut of \$1,825 a year, though that average was boosted with large tax cuts for the top 1%, which averaged more than \$50,000 a year (Horton, 2017). The bottom 20% of taxpayers experienced only a 1% increase in their after-tax income following the tax cuts (Horton, Figure 1). Public support for the 2001 and 2003 tax cuts remained well above 50% even though the benefits were skewed to the highest earners (Bartels, 2005, pp. 2-3). Additionally, there is also prevalent ignorance or uncertainty about the specifics of how the policies would work and who would benefit (p. 19). “What is most striking in survey data is that a great many people with no material stake in repealing the inheritance tax seem remarkably eager to get rid of it” (p. 16). Despite public support for specific tax cut bills in the early 2000s, Americans say they think that many groups aren’t paying enough in taxes. For decades, a majority of Americans have said that they believe that the wealthy and corporations pay too little in taxes (Newport, 2019; Bartels, 2005; Chomsky, 2018). Gallup polling shows that support for higher taxes has been strong since the mid-1990s (Newport, 2019, para 7). Polling also shows that Americans largely believe the 2017 tax law benefitted the wealthy (Newport, 2019, para 8). The idea of “heavy” taxes on the rich has also been gaining support in recent years (Newport, 2019, para 12).

That public sentiment was not reflected in the 2017 TCJA, where 71% of the law’s benefits went to the top fifth of earners (Wamhoff, 2018, para 2). The top 1% garnered nearly a quarter – 24% – of the tax savings from the law changes in its first year (Wamhoff, 2018, Figure

2). This analysis indicates that the savings were slightly less tilted to the wealthy than the 2001 tax cuts, where 36% of the benefit went to the top 1% (Hacker and Pierson, 2005, p. 33). Approval figures were so much lower than those for the 2001 tax cuts than for TCJA, even though attitudes about the wealthy needing to pay more have stayed relatively constant for decades.

Americans support tax cuts not because they don't care about income inequality but because "they largely fail to connect inequality and public policy" (Bartels, 2005, p. 4). The tax cuts passed in recent decades have also included some benefits for low-and-middle income earners, which could explain why the tax cuts, at least historically, have been popular even though they don't comport with public opinion (Newport, 2019).

Bell and Entman (2011) found that the media play an important role in shaping public opinion around these tax cuts. Americans say they prefer income equality, but they largely were in favor of 2001 and 2003 Bush tax cuts because news coverage focused on broad-based tax cuts and economic growth, rather than distributional effects and how the changes would affect different socioeconomic groups.

Rife with ambiguity and sweeping generalities, the reporting failed to help those at varying income levels evaluate what share of the tax cuts they would receive— if any. It also failed to investigate the effects of the policies on the sociotropic value of equality (Bell & Entman, 2011, p. 563).

Chomsky (2018) made a similar finding while doing a content analysis of USA Today and the New York Times front pages for during four years in which there were major changes in tax policy, 1981, 1990, 2001, and 2012. Chomsky found more stories in the New York Times

and USA Today talking about support for tax cuts, and fewer than two dozen in the New York Times noting support for tax increases. No references were made to more progressive taxation in USA Today (p. 13). “The national newspapers lavished attention on officials and largely ignored ordinary citizens on tax policy,” (p. 24). That led Chomsky to conclude that media may be somewhat responsible for politicians not responding to constituents’ preferences for more progressive taxation because they aren’t representing those views (p. 24).

There are additional reasons why the public favored the Bush tax cuts. Bartels (2005) found that the tax cut was extremely popular when associated with President Bush (p.18), who had an average 62% approval rating during his first term (Gallup, 2018). That can be compared to President Trump who has an average 40% average approval rating so far during his presidency (Gallup, 2020).

Trust in government could also be a factor, because those who have less trust for government are more likely to push for lower taxes and also affects how readers are viewing news coverage (Rudolph, 2009). Kasper et al. (2015) found that media coverage can affect taxpayer’s trust in and perceived power of the government and tax authorities. Portraying tax officials as powerful and trustworthy had an effect not only on how the participants viewed that tax authority, but also the likelihood that one would comply with their tax obligations (p. 11). Another significant difference between the 2001 Bush cuts and the 2017 Trump tax cuts is a significant divergence in trust in government. In the fall of 2001, trust in government was at its highest point in recent decades with 60% of people saying they trusted the government but by late 2017 that had fallen to 18% (Pew Research Center, 2019, Figure 1).

Framing Theory

What the public knows about the world is heavily influenced by what the media covers (McCombs, 2002). The certain facets of a topic, and the emphasis on those particular points, affect how people view that issue, which can in turn influence the outcome of an election, a policy debate or ballot issue.

An “innate need for orientation also exists in the civic arena, especially in those elections where citizens are faced with unfamiliar candidates or referendum questions on which they are less than fully knowledgeable” (p. 9).

How issues in the media are portrayed, affects reader understanding, attitude, and likeliness to remember that topic. Essentially, frames and framing help people make shortcuts to connect the relatedness of objects and events. Goffman’s (1975) understanding of frame analysis is the underpinning for how frames are used in communication research. Goffman defines a primary framework as something that renders “what would otherwise be a meaningless aspect of the scene into something that is meaningful” allowing the user to “locate, perceive, identify and label a seemingly infinite numbers of concrete occurrences” (p. 21).

Media frames are evaluation or interpretation of an issue or event that focuses on a specific feature or consequence of an issue (Chong & Druckman, 2014). News frames affect attitudes because they stress a specific set of facts or considerations over those of another frame and the frame is as important as the general facts, or the who, what, when, and where in the story (De Vreese, 2004, p.37). Frames can highlight a known fact, or provide new information, to a reader to lead them to consider that frame more heavily when forming an opinion about the topic

(Lecheler & De Vreese, 2012). Framing is most effective when it combines aspects of perceived reality, and salience, or something that makes that selected aspect memorable (Entman, 1993).

Brewer and Gross (2010) provide two ways to think about frames. On the optimistic side, framing can help a society understand shared values and reference points to understand issues. The pessimistic interpretation is that framing can stifle public thought by limiting the spectrum of ideas under consideration.

“Exposure to value frames may lead individual citizens to think about policy choices in ways that are less idiosyncratic but also less likely to produce the collision of competing ideas that thinkers” (p. 944).

Media research into framing has used both generic frames which many define as: human interest, economic consequence, conflict and responsibility (Valkenburg et al., 1999; Jebril et al., 2013; De Vreese; 2004). These are essentially narrative shortcuts that reporters can use to structure a story so the reader more readily understands a story. Conflict frames are prevalent in political or public affairs journalism because it is a natural way for the reporter to demonstrate balance of two or more sides of a story (De Vreese, 2004, p. 38). Additionally, some research has shown that human interest and conflict news frames can be the most useful for people to learn from the news because readers find those frames to be the most memorable (Jebril et al., 2013). Though Valkenburg et al. (1999) found the opposite: that human interest frames actually decreased recall. However, frames when applied to different topics can be flexible (Goffman, 1975). Generic frames allow the academic community to more easily compare research, but they don't necessarily fit all topics (De Vreese, 2004, p. 38).

It's important to note that frames aren't necessarily designed or selected by news organizations to sway public opinion, but they can still have an effect on how an issue is

perceived (Brewer & Gross, 2010). Though that effect isn't absolute: the presence of a frame doesn't necessarily mean that the reader will interpret the story in that way (pp. 943-944). For more reputable journalists, the goal isn't to advocate for one political outcome versus another. How they choose to frame the stories they write – based on time, knowledge or reader interest constraints – could be affecting how an issue is viewed.

Framing of Economic News

Research into economic news has largely been concentrated into three areas: the prevalence of negative or positive economic news stories, the relevant persuasiveness of those two frames and how that affects attitudes about overall economic conditions.

People are most susceptible to the effects of economic news when they deal with topics with which they have no or little personal experience (Damstra, 2019, p. 5208). People are more reliant on the media when making judgements about the future of the economy, rather than assessing current conditions where people tend to rely on personal experience to judge the state of the economy (Hester & Gibson, 2003, p. 85). Additionally, both the prevalence of media coverage and the direness of the situation affected how the public views an issue (Jaspersen et al., 1998). This supports McCombs's (2005) idea about the public's need for orientation, which is at highest when relevance is high and uncertainty is high (p. 262).

Variations in economic news coverage is affected by both economic indicators and contextual indicators (Fogarty, 2005). Not all indicators get the same level of attention, and news coverage tends to focus on negative stories, which means that economic reporting doesn't always accurately represent current conditions, which is what Fogarty found when conducting a content analysis of front-page stories published in the New York Times over 16 years. Fogarty counted

269 more negative stories than positive ones (p. 17). “In regards to the economy, the news media agenda-setting ability is directed at negative coverage and misrepresentations of the current state of the economy” (p. 21).

Hester and Gibson (2003) conducted content analysis of nearly 900 print and television stories about economic issues and found about one-third of them contained positive information, while about 42.7% of them contained negative information (p. 81). “Negatively framed economic news during the previous month led to lower public evaluations of future economic conditions,” adding “the media may go further than telling people what to think about; they may actually tell people how to think about a subject” (p. 85).

Negative news frames produce stronger memory effects than positive news frames (De Vreese, et al., 2010) and that negative response can be the highest when the economic issue has direct relevance to the reader (Damstra, 2019, p. 5218). Additionally, people were more interested in stories with certainty, rather than uncertainty (p. 5214). The negative tone of media coverage could have negative effects for the economy (Hester & Gibson, 2003). Fogarty (2005) takes it a step further saying, the public’s negative perception of the economy from negative news, which could have an impact on elections and the democratic process (p. 21).

It’s noteworthy that despite negative news prevailing on the economic and business pages, coverage of at least two tax cuts in recent decades has been more positive. The popularity of the tax cuts, despite stated preferences for more egalitarian tax cuts, was undeterred because news coverage framed the issue as one of benefitting society, rather than one that is contributing to economic inequality (Bell & Entman, 2011). They found that less than one-third of the 187 newscasts appearing on ABC’s World News Tonight, CBS’s Evening News, and NBC’s Nightly News in 2001 and 2003 about the Bush tax cuts mentioned specific income groups, whereas two-

thirds of stories mentioned that “taxpayers” or “Americans” would get a levy reduction, implying that the distribution was widespread (p. 557). The authors also found that 61% of stories mentioned that the economy would be stimulated, whereas 19.8% of stories mentioned an unfair redistribution of wealth (p. 558).

Guardino (2011) found that news coverage of the 1981 Economic Recovery Tax Act and 1996 Personal Responsibility and Work Opportunity Act were framed in a way that showed widespread support for tax cuts, welfare reductions and regulatory rollback. Framing the legislation as widely popular allowed political “elites” to manipulate those who were undecided as to thinking there was little downside to the legislation (p. 437). About 40% of the frames were procedural, strategic and tactical, showing process and conflict, but there were few stories with frames showing the design or likely effect of the policies (p. 418). An over-reliance on government sources – upwards of 80% of stories contained one – also led to reinforcing the same ideas rather than showing a wider range of opinion (p. 418). Guardino demonstrates a homogeneity of frames and sources can contribute to public opinion supporting the policies under discussion. He says that little attention was paid to the bulk of the 1981 tax benefits being tilted to the wealthy or that the welfare changes would deny benefits after two years, facts that likely would have contributed to more negative public sentiment if they were more widely known (p. 437).

Framing of Political News

Framing is especially relevant in politics where the issues are complex, but discourse can be imprecise and interest or knowledge is low (Iyengar, 1994). “Framing should be particularly significant as a determinant of choice when the choice problem involves politics” (p. 13). The framing of the political issue can affect whether it is viewed negatively or positively. For

example, people are more likely to prefer a child tax credit over a surcharge for childlessness (p. 12). Additionally, people were more likely to elect for a surgery if the survival rate was given rather than the morbidity statistics (p. 12). Iyengar (1990) also says that beliefs about responsibility for a problem or economic condition is dependent upon how the issue or event is presented to a viewer. For example, people are more likely to feel more empathetic toward low-income individuals when they're called poor people versus welfare recipients (p. 20). However, the negative frames, rather than the positive ones are more likely to be remembered (De Vreese, et al., 2010).

Tax policy makes “voters’ eyes glaze over” which gives more power to framing and agenda setting than it does for other more emotional political issues, such as abortion or the environment, (Hacker & Pierson, 2005, p. 49). That means it “is now possible for policy makers to venture far from the average voter on important matters” because low-and-middle income individuals are reliant on media coverage, rather than local political ties, to determine how tax policy affects them (p. 49).

Journalists are also reliant on information from politicians, think tanks and other outside sources as they frame stories in a fast-moving news environment. Entman (2009) outlines this influence that policy makers have through the cascade model of framing. This theory describes how information flows from the White House, through other political insiders, including members of Congress, lobbyists, think tank scholars, to journalists who put those ideas through news frames for the public to consume (p. 10). The reaction to that coverage – essentially public opinion – then flows back up through the chain. Politicians are incentivized to focus on issues that are important to their donors and groups of voters on which they rely for re-election, and in turn, politicians use framing, agenda setting and policy design to make those ideas as enticing as possible to key

constituents (Hacker and Pierson, 2005, p. 35). In addition to political leaders, interest groups can effectively shape both how politicians and journalists frame issues (Andsager, 2002). Andsager conducted a content analysis of 100 abortion-related stories from six major newspapers over an 18-month period and how those words preferred by pro- and anti-abortion groups appeared in the stories (p. 583). The author found that politically-charged words used by interest groups to make their cases, such as “partial-birth abortion” or “reproductive rights” were commonly used by reporters in stories (p. 582). Andsager found that journalists frequently used the term “partial-birth abortion,” a phrase created by anti-abortion groups to describe late-term procedures, not only inside quotes from interest groups or their representatives, but also in the narrative of the story (p. 589). That led Andsager to conclude that the phrases used by abortion interest groups influenced how journalists framed the issue (p. 589). When covering political and divisive topics, such as abortion or the environment, charged rhetoric can frequently creep into stories, further contributing to the influence of the interest group (p. 583).

The White House is best positioned to control ideas that are incongruent, or less logical, to the public because it is easier for journalists to report what top officials are saying and difficult for them to locate counter-framing narratives (Entman, 2009, p.15). What so-called elites say influence how the public thinks about it (Cobb & Kuklinski, 1997, p. 114). In a fast-moving news and legislative environment all the groups in the cascading model have little time to read and to react to legislation that is constantly being revised. The cascade model would suggest that journalists would have to rely on existing, and as Iyengar (1994) would suggest, simple narratives when describing proposed law changes.

To that end, easy arguments, rather than difficult ones, are more readily grasped by the public (Cobb & Kuklinski, 1997, p. 114). The authors arrived at this conclusion after conducting

a multi-week experiment with 435 undergraduates where they measured their attitudes about policy issues, including the North American Free Trade Agreement and health care. Cobb and Kuklinkski measured attitudes on these topics, presented them with arguments for and against the topics and manipulated whether the argument being made was easy to understand, or a more difficult or nuanced position. After exposure to the arguments, attitudes were measured again. The authors found the attitudes changed the most when presented with easy, negative arguments (p. 104). The public is more susceptible to frames that are more easily understood, rather than those that are more difficult, particularly when it is a negative message (p. 113). Coupled with the understanding that negative frames have the strongest effects (De Vreese, et al., 2010; Damstra, 2019) that would indicate that con arguments that are framed simply would be the most persuasive to individuals.

The bottom line is that framing matter in a democratic society. The frames employed by political actors or interest groups affect how journalists describe issues for their readers. Political parties win more elections if they are more visible in the news and the coverage is positive(Hopmann et al., 2010). “Both the visibility of and the tone toward parties have an influence on party choice” particularly on undecided voters (p. 400). This was evident following the 2001 Bush tax cuts, where few politicians suffered political consequences, such as losing re-election as a result of voting for the legislation (Bell & Entman, 2011).

Chapter 3: Methods

This research conducts a quantitative content analysis of a sample of article about the 2017 Tax Cuts and Jobs Act from the lead up and immediate aftermath of the law's passage. The framing of news stories can significantly sway how the public thinks about ideas (Cobb & Kuklinski, 1997). Because the TCJA was passed relatively recently, there is little academic research looking at news framing of stories surrounding the passage of the law, which is one of the most significant pieces of legislation passed during President Donald Trump's presidency. This research also focused on how news outlets frame stories about the Tax Cuts and Jobs Act, 30 days prior to passage on December 22, 2017 and 30 days following the date it was signed. Specifically, it will look at variations two generic frames, conflict and economic consequence, the frames most likely to appear in economic and political news (De Vreese, 2004). Stories were coded for whether the story focused on positive, negative or neutral economic outcomes. Stories were also coded for dateline, word count, the number of sources quoted, the types of sources and the inferred gender of the first reporter on the byline.

The economic consequence frame presents a story in terms of the economic outcomes it could inflict on a person, group of people, institution or country (Valkenburg et. al, 1999, p. 552). The economic consequence frame could focus on either a positive or negative outcome for a specific person, or narrow group, or for the broader U.S. economy. News is often framed in terms of the actual or potential economic impact or consequences on the audience. The conflict frame emphasizes disagreement between people, political parties or groups, and is focused on who is winning and losing at a particular point in time (p. 551).

This time period is important because there was a more than eight-percentage point shift in public approval of the TCJA between the 30 days prior to and the 30 days following it being passed by Congress and signed by the president. The change in public opinion is documented using highly-rated polls from pollsters that have received an A or B-range rating from news outlet FiveThirtyEight, a news website that covers polling, pollsters and aggregates public opinion polls. These polls include:

Polls from 30 days prior to the law passage used to calculate the 29.8% average approval

- Reuters/Ipsos, conducted November 23-27, 2017, approval 29%
- Quinnipiac, conducted November 28 – December 4, 2017, approval 29%
- Gallup, conducted December 1-2, 2017, approval 29%
- CBS News, conducted December 3-5, 2017, approval 35%
- Reuters, conducted December 3-7, 2017, approval 31%
- USA Today/Suffolk University, conducted December 5-9, approval 32%
- Monmouth University, conducted December 10-12, approval 26%
- NBC/Wall Street Journal, conducted December 13-14, approval 24%
- CNN/Opinion Research Corp, conducted Dec. 14-17, approval 33%

Polls from 30 days after law passage used to calculate the 38.1% average approval:

- YouGov, conducted December 31, 2017 – January 2, 2018, approval 40%
- New York Times, conducted January 1-5, 2018, approval 46%
- Gallup, conducted January 2-7, 2018, approval 33%
- Quinnipiac, conducted January 5-9, 2018, approval 32%
- ABC/Washington Post, conducted January 15-18, approval 35%

- YouGov, conducted January 21-23, approval 43%
- Fox News, conducted January 21-23, approval 38%

The time period, and the approval ratings of the legislation during that time, are also important when put in historical context. The last time there was a tax cut of that size the Economic Growth and Tax Relief Reconciliation Act of 2001, public support for the law was 56% (Hacker and Pierson, 2005, p. 37), significantly higher than approval for the TCJA at any time since it was passed. Unlike in 2001 where public opinion polls showed people disliking tax cuts for the wealthy and businesses in general, but favoring the specific law, a majority did not report support the TCJA at the time of its passage, though approval did increase following it becoming law. Less than half of Americans supporting the law is what pollsters would expect, because about two-thirds of Americans say that corporations and the wealthy should pay more, not less, in taxes (Newport, 2019).

Chong and Druckman (2014) recommend choosing a focal event for a content analyses and then selecting a time period before and after that main event to encompass the changes in coverage in that time period (p. 248). The time period selected encompasses coverage and debate of the bill, particularly when it was in its near-final or final form. The House version bill was first introduced November 2, 2017 and passed the House the first time on November 16. The Senate introduced their plan November 11 and then passed the legislation on December 2. The two chambers then met to compromise on the two versions of the tax legislation, which included some significant differences, such as how small businesses would be taxed and the size of the child tax credit. The final version was approved by both the House and Senate on December 20, 2017 and signed into law on December 22. The final legislation was 708 pages long, so it wasn't

until the days and weeks following it being signed into law that much reporting took place on the entirety of its contents.

RQ: How did news coverage of the Tax Cuts and Jobs Act differ in the frames and economic outcomes present in stories prior to and after the legislation was signed into law?

Defining the Sample

Stories were selected from two organizations, the New York Times and Associated Press. These stories have a wide reach because both these publications have wire services, so their stories appear in national and local newspapers, and also on websites for local television stations. Additionally, the New York Times is an effective bellwether for the mainstream media because many news organizations echo stories covered in the Times. The newspaper is also among the news organizations most cited by other news organizations and shared on social media (Chomsky, 2018, p. 7). The articles were pulled from two time periods, 30 days prior to the bill being signed into law on December 22, 2017 and the 30 days following the signing, or November 22 through December 21, 2017 and December 22, 2017 through January 21, 2018. The articles were retrieved from the Bloomberg Terminal's newswire archive function.

Articles were selected by running a search for those outlets using the search terms "Tax Cuts and Jobs Act", "tax bill" and "tax law." Articles that contained these terms, but weren't related to the legislation that was debated and passed by the U.S. Congress in the fall and winter of 2017 and 2018 were disregarded. Briefs, or articles fewer than 200 words, or articles making passing references, which is defined as articles including three sentences or less about the tax legislation, were also not be included.

Frame Categories

Some communications research has focused on four generic frames: conflict, human interest, responsibility, and economic consequences (Valkenburg, et. al, 1999). The frames to be studied, economic consequence and conflict, were selected because of their prevalence in economic and political news (De Vreese, 2004), however they are modified to fit the specifics of this topic. Goffman (1975) encouraged that framing be flexible and McCombs (2002) suggests modifying the generic frames to get more specific results. A third option for both frame, none of the above, will be selected if the other options don't apply. Economic consequence framed stories focus on how the legislation will affect a group of people or businesses, economic indicators, the federal budget or other group. Conflict framed stories focus on the political process and tension involved in passing the legislation.

Much of the research about economic news has focused on whether the outcome of an economic event is negative or positive and how that affects attitudes (Fogarty, 2005; Cobb & Kuklinski, 1997; De Vreese, et al., 2010). So, the stories in the sample were also coded for focusing on negative or positive economic outcomes. A limited option coding format was used because it creates higher intracoder reliability (Semetko, Valkenburg, 2000, p. 99).

Stories were also coded for whether the story focused on positive, negative or neutral economic outcomes. Examples of positive economic outcomes are gross domestic product growth, job gains, stock market increases or higher wages. Negative economic outcomes include income inequality, increases to the national debt, tax increases on a particular group or Social Security insolvency. The economic outcome included in the story, positive or negative, is important to note because it affects how the public feels about these issues about the issue (McCombs, 2002).

This approach draws from Chong and Druckman (2014), who recommend choosing frames that have the same relative intensity in order to make them comparable. To that end Entman (1993) suggests content analysis should not tally up all the positive and negative attributes in a story to determine a frame, but should also consider the salience of all of those to make a final determination. The salience of various attributes versus solely a sheer number indicates that those with more prominence, such as a headline or lead sentence should be given more preference than other attributed located in the middle or end of a story (p. 57). So, when coding for frame and outcome, if it's not immediately clear which category applies, the coder put the most emphasis on the headline and lead sentence, since those are the elements readers are most likely to read.

Some stories are relatively easy to ascertain whether the main focus is on positive or negative economic outcomes. For example, stories focusing on stock markets rising or companies giving employee bonuses are positive. Stories about income inequality or future fiscal problems are negative. If both negative and positive elements are referenced in the first three sentences of the story – the part of the story most likely to be read or not cut off by a paywall – the story should be considered neutral.

The number of sources quoted in the story were counted. Sources can be either humans or documents. A quote is defined as an attributable statement that appears within quotation marks.

The listed source categories include:

- President Donald Trump
- Executive branch official, such as a chief of staff or a cabinet member,
- Republican lawmaker
- Democratic lawmaker

- Left-leaning think tank, such as the Brookings Institution, Urban Institute, Institute on Taxation and Economic Policy. If ideology is not immediately apparent and because most think tanks say they are non-partisan, the organization’s “About Us” page will be consulted for key words, including progressive, equitable, poverty
- Right-leaning think tank, such as the Tax Foundation, Heritage Foundation, American Enterprise Institute. If ideology is not immediately apparent, the organization’s “About Us” page will be consulted for key words, including look for are free enterprise, pro-growth, market-based, limited government
- Academic, including professors, and scholarly work
- Republican document, such as press release, summary or white paper from the Republican committee staff or Trump administration
- Democratic document, such as a press release, summary or white paper from the Democratic committee staff
- Non-partisan document, including reports from the Congressional Budget Office, Joint Committee on Taxation, or Senate Parliamentarian
- Business source, including a business owner, executive or spokesperson, a corporate statement, or statement or comment from a trade group representing a group of businesses
- Other

Stories were coded for word count, inferred gender of the first reporter on the byline, and the dateline listed. If a dateline does not appear on the story, the coder ascertained the location of the story from the headline and first three sentences of the story.

Data Analysis

The data was coded into Qualtrics and analyzed using descriptive statistics. The analysis compares the prevalence of each of the frame types between the two time periods. It examines how positive or negative economic outcomes differed between the two time periods. The analysis looks at the sourcing and length of the story and how that affects framing and economic outcomes present in the article sample.

The first 15 and the final 15 articles were recoded to conduct an intra-coder reliability analysis since only one coder was used. A reliability analysis is a measure the relative consistency of the coder's decision-making over time. Those 30 articles amount for approximately 10% of the 291 total articles. Ten variables were coded for each article (headline, date, time period, inferred reporter gender, dateline, word count, frame, economic outcome, source total, source count). Of the 300 items coded in those 30 articles, 297 items matched, for a reliability of 99%.

The following hypothesis will be explored in the research.

H1: Negative outcome stories will be more common in the time period before the Tax Cuts and Jobs Act was signed into law.

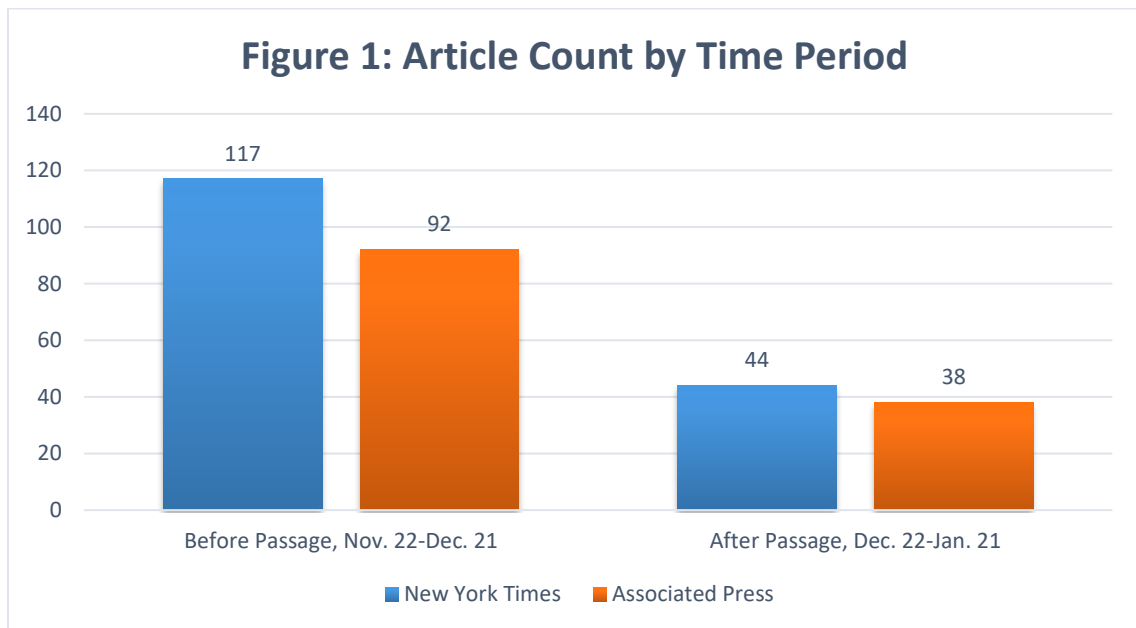
H2: Economic consequence framed stories focusing on negative outcomes will be the most common type of story in the sample.

H3: Conflict-framed stories will be more common in the first time period than the second time period.

Chapter 4: Results

The sample included 291 articles from the New York Times and the Associated Press (see Appendix for full list). Slightly more than half, or 55%, were from the New York Times, with the remaining 45% from the Associated Press.

Both outlets published more stories about the tax law in the month leading up to its becoming law than in the month following its passage. The New York Times published 117 articles in the first time period included in the sample, while the Associated Press published 92. In the second time period, the New York Times published 44 and the Associated Press published 38.



The majority of stories were written from Washington DC, with 67.4% of stories being datelined from the U.S. capital city. New York was the second most common city with about 14.8% of stories datelined there. The remaining 17.8% stories were datelined from other locations in the U.S. or abroad.

There was a stark divide in the inferred gender of the first reporter on the byline. Nearly 66% of stories were written by reporters whose names would indicate they are male. About 24% of stories appears to have a woman on the byline. The remaining 10% of names didn't suggest a specific gender or there was a generic byline listed, such as "The New York Times Staff."

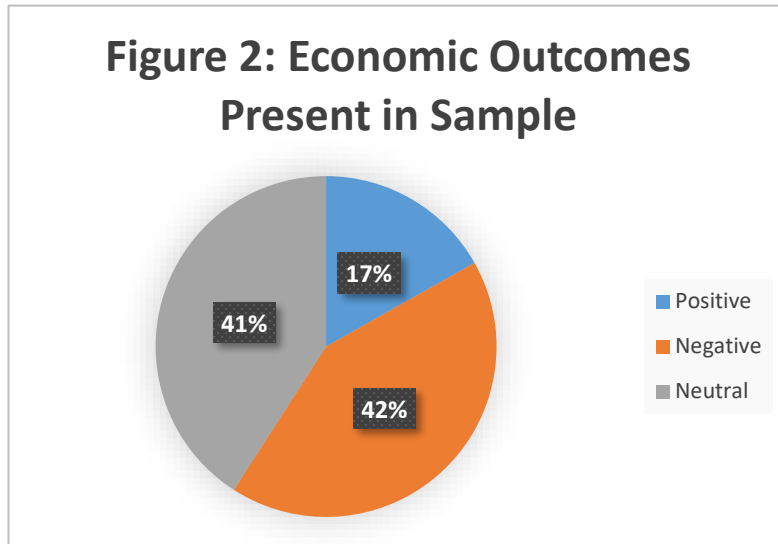
In total, 61.2% of the stories contained the economic consequence frame and 37.8% were coded as conflict framed articles. The remaining 1%, or three stories from the sample, were coded as neither.

Table 1 Story Frame By Time Period	Before Passage, Nov. 22- Dec. 21	After Passage, Dec. 22- Jan. 21
Economic consequence	56.0%	74.4%
Conflict	43.1%	24.4%
Neither	1.0%	1.2%

Economic consequence stories were more frequent than conflict frame stories in both time periods, before and after passage of the law. However, economic consequence-framed stories grew as a total share from 56% of the stories sampled before passage to 74.4% in the time period following the law's passage.

Stories focused on negative outcomes accounted for 42% of the sample, closely followed by neutral stories which were 41% of the sample. Positive outcome stories were the smallest

group accounting for 17%.



Economic consequence framed stories focusing on negative outcomes were the most common story type in the sample, with about 30% of stories having both conditions. The second most common story types were conflict-framed stories that were neutral with regard to economic outcomes. Positive economic outcomes stories with both frames were among the least frequently occurring combination in the sample.

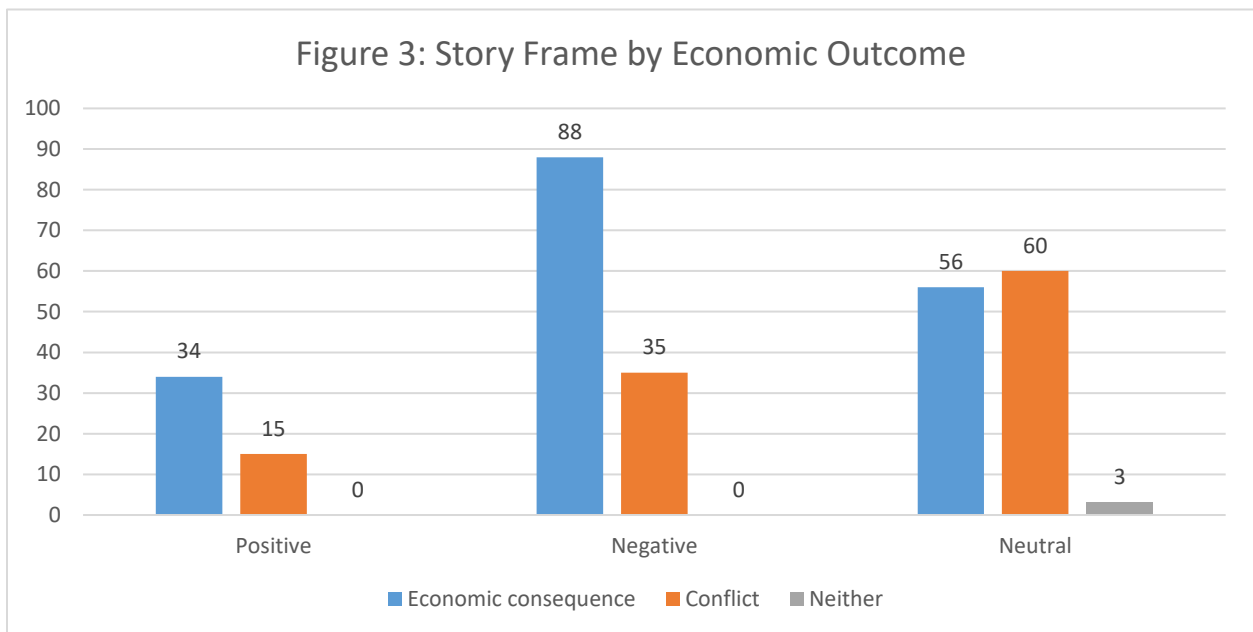
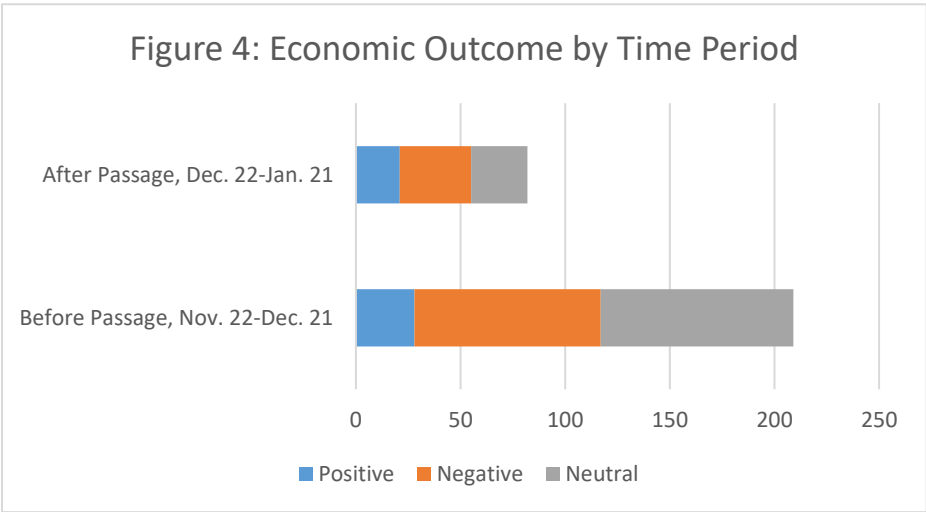


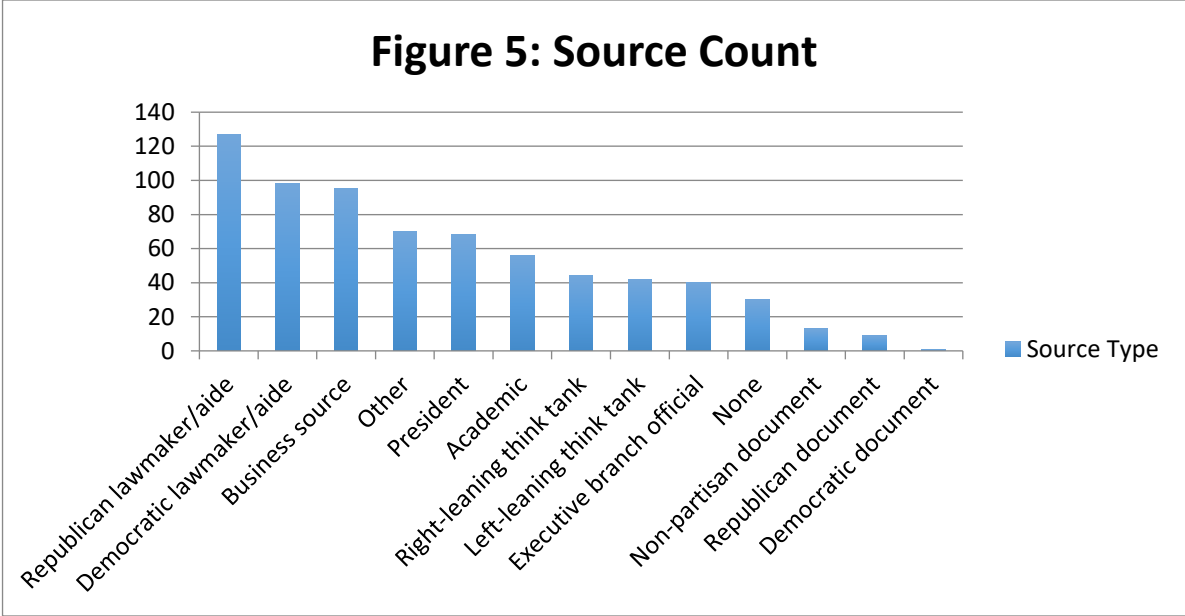
Table 2 Economic Outcome By News Frame	Economic Consequence Frame	Conflict Frame	Neither
Positive	11.7%	5.2%	0.0%
Negative	30.2%	12.0%	0.0%
Neutral	19.2%	20.6%	1.0%



Stories presenting a neutral economic outcome were the most common prior to the law’s passage with 44% of the articles sampled before the law’s passage. That was closely followed by negative stories making up 42.6% of the sample from the first time period. Positive economic outcome stories were the least common in the first time period, accounting for 13.4% of the stories. The share of positive outcome stories in the time period following the tax law’s passage rose to 25.6%. The portion of negative outcome stories fell slightly to 41.5% and neutral stories also fell to 32.9% of those samples during the month following the law’s passage.

Table 3 Economic Outcome by Time Period	Before Passage, Nov. 22-Dec. 21	After Passage, Dec. 22-Jan. 21
Positive	13.4%	25.6%
Negative	42.6%	41.5%
Neutral	44.0%	32.9%

In total 1,124 sources were quotes in the 291 sampled articles. The average number of sources quoted is 3.9, with a standard deviation of 2.8 sources. Republican and Democratic lawmakers and aides were the most frequently quoted sources. Republican lawmakers or their staff members were quoted in 43.6% of stories. Democrats were quoted in 33% of stories. Business sources were quotes in 32.6% of stories. The fourth most quoted category was “other,” which includes local government officials, homeowners, and protesters. Right-leaning and left-leaning think tanks were quoted in comprable amounts, appearing in 15.1% and 14.4% of stories respectively.



Positive stories had the lowest average number of sources – 2.57 – quoted in each article. Negative stories had the highest average with 4.36 quoted sources per story. Neutral stories were in between with an average 3.91 sources per story.

Table 4 Economic Outcome Present by Source Count	Total Sources Quoted	Story Count	Average Source Count
Positive	126	49	2.57
Negative	536	123	4.36
Neutral	465	119	3.91

Conflict-framed stories had on average 5.02 sources quoted. Economic consequence-framed stories quoted 3.14 on average. Stories that didn't fit either frame quoted the highest on average – 5.33 sources per story, but there were only three articles that fell into that category.

Table 5 Story Frame by Source Count	Sum	Story Count	Average Source Count
Neither	16	3	5.33
Conflict	552	110	5.02
Economic consequence	559	178	3.14

Source count was also slightly higher before passage than after passage. Stories in the first time period quoted an average of 4.12 sources per story. After passage, an average of 3.23 sources were quoted.

Positive stories were the shortest on average with about 818 words. Negative stories had an average word count of about 993. Neutral stories were the longest with an average count of 1,015. The average length of a story before passage was 998 words and after passage the average word count was 909.

Chapter 5: Conclusions

Findings

The results show subtle but important differences in the framing of news stories, and the economic outcomes presented in those stories, in the month before and the month following the 2017 Tax Cuts and Jobs Act.

The share of negative economic outcome coverage was slightly larger before the law passed: 42.6% before the law passed, dipping to 41.5% after the law was signed, supporting H1, which said that negative stories would be more common in the first time period. The largest change was in the share of positive economic outcome stories which made up 13.4% of stories prior passage to 25.6% after passage. This is noteworthy on its own because previous research has found that coverage of tax cuts has tended to focus on the positive benefits for individuals, such as lower household tax bills, and not focused on the negative economic consequences of decreasing federal revenue collection.

This is also important because journalistic concepts of fairness would suggest that most stories would be neutral in their approach. There are a couple of likely reasons that negative stories were so prevalent in the sample. First, journalists likely shoulder some of the responsibility. There is frequently a bias toward bad news, rather than good news because it is popular with editors and draws in readers. Secondly, there is a distaste for Trump among the press corps. That partially stems from his hostility toward journalists. Trump's tax policies were also largely unpopular in high-tax areas, including New York and the Washington, DC metro-areas, where most of the stories in the sample were datelined. It's also likely that there were more negative things than positive things to say about the tax policies being considered. Economists representing a wide range of political viewpoints found many aspects of the law to

critique, including the timing of the tax cut in the economic cycle, the inclusion of several tax credits that were more for political support than for economic need, and the partisan nature of how the bill was being drafted. Trump also exaggerated the benefits of his tax law, so several stories we written debunking claims about the extent of the benefits, which were coded as negative outcome stories. Some portion of the negative economic outcome coverage may have been fair based on the merits of the legislation itself.

This suggests that journalists should be particularly cautious when writing about economic policies to rely on data, rather than on emotion. It's all-too-easy for journalists to regurgitate talking points from lawmakers, think tanks or other interests and present them as reality without backing up those claims with reliable data. For tax policy, sources including the Joint Committee on Taxation and the Congressional Budget Office provide non-partisan data about the cost and distributional effects of tax proposals.

The economic outcomes prevalent in the news coverage tracks directionally with the phenomenon found in the aggregation of the public opinion polling data about the law: as the share of positive coverage increased, public approval of the law also increased. Polling showed that the majority of people viewed the law negatively, but the number of people who approved of the law from increased from 29.8% prior passage to 38.1% in the month following the law's passage. The share of stories focused on positive economic outcomes increased in the second time period as compared with the first.

Economic consequence framed stories with negative economic outcomes were the most prevalent, making up about 30% of the total sample, supporting H2, which said that stories with both those variables would be the most common combination in the sample. Journalists framed the majority of stories both before and after passage through an economic consequence frame.

Conflict framed stories were more prevalent during the first time period and less so once the law passed, supporting H3, which supposed more conflict framed stories before the law's passage. Most of the conflict-framed stories focused on the political or legislative procedures and hurdles to passing the bill, which meant that conflict framed stories were heavily concentrated in the lead-up to passage and much more rare once the bill had been signed into law.

The results also suggest that the coverage was more robust before passage than after: stories were slightly longer, quoted more sources and there were more than twice as many stories included in the sample from the first time period than the second. There are likely a few reasons for this. The tax bill had been the main piece of legislation moving through Congress for weeks, so by the time it became law, it had been at the center of federal news coverage for weeks and there were fewer angles to pursue about the law's contents that didn't require a tax or legal expert to decipher. Additionally, there were far fewer daily stories from Congressional beat reporters publishing stories once the bill had been signed into law. Lastly, the time of year is critical: the law was signed just days before the Christmas holiday when many reporters and editors, as well as Congressional staff, take time off work. These factors combined could all have contributed to the increase in positive stories during the month following the law's passage. Tax bill fatigue could have led to reporters writing fewer stories that relied more on readily available sources. Reporters could have used canned statements from leaders in Congress, rather than sourcing outside tax experts that might be more inclined to critique parts of the law.

The findings indicate that positive stories were less comprehensive and represented fewer viewpoints than negative or neutral stories. Stories where positive economic outcomes were present had the shortest word counts on average and quoted fewer sources. This could be because there is less pressure on reporters and their editors to include a wide array of sources supporting

or refuting a specific claim that is positive, rather than negative. In addition, Republicans, who were largely supportive of the bill, controlled the House, Senate and White House when the law passed, so comments from the politicians in charge of those institutions were both newsworthy and focused on highlighting positive outcomes from the tax cuts. This is also likely why Republican lawmakers and staff were quoted more frequently than Democrats – they held all the levers of power in Washington.

Significance

The results show economic consequence was the frame most often selected to write stories about the Tax Cuts and Jobs Act. That differs from coverage of the 1981 tax cuts when Guardino (2011) found that stories were largely framed by conflict, and fewer stories focused on the economic consequences of the law change. The increased use of economic consequence framing could indicate journalists are thinking more critically in how they frame news which readers rely upon them to explain. Framing the story on how different stakeholders – individual taxpayers, businesses, non-profits – will fare as a result of a changing policy helps people better understand that policy. Conflict-framed stories, ones which focus on process and political disputes, have a place in political and economic reporting, but they aren't as useful to helping readers understand how a policy could play out in the real world.

Chomsky (2018) says that the media has unwittingly played a role in shaping public opinion of prior tax cuts by overemphasizing the tax benefits for individuals, while downplaying the larger costs of the legislation, such as income inequality and rising federal debts. The finding that negative-outcome stories were more prevalent than positive-outcome ones, as well as the corresponding polls that show that the law had approval ratings in the 29-38% range, indicates

that there wasn't an across-the-board assumption from either individuals or journalists that tax cuts are necessarily a positive economic outcome.

The prevalence of news articles that focused on bad economic outcomes suggests that coverage of the tax law could have been more negative than in previous instances of tax cuts. In the 2001 and 2003 tax cuts, journalists helped buoy the popularity of tax cuts by focusing on positive outcomes and downplaying negative ones (Bell & Entman, 2011). This is important because it indicates that journalists in 2017 weren't writing stories on the assumption that tax cuts are universally good thing. Even if the vast majority of the population were to have a lower tax rate as a result of the change, that doesn't necessarily mean that nobody is harmed. Tax cuts where the benefits flow disproportionately to the top 1% of earners means that the extra benefit is likely to be stashed in bank accounts, rather than in increased economic activity. Tax cuts that aren't offset by additional revenue increases elsewhere in the budget means that the reductions are paid for by increases to the deficit, which becomes a liability for future taxpayers. Tax cuts that occur at the height of an economic cycle can be ineffective, because it leaves little fiscal wiggle room during a downturn when stimulus is needed.

Tax cuts are complicated, as the Tax Cuts and Jobs Act showed. A law that gave a tax cut to millions of Americans was still unpopular, and the downsides of the policy were reflected in the news coverage. That unpopularity had real world political consequences: it was a leading reason why many Republican House members representing the New Jersey and southern California suburbs lost their seats in the 2018 mid-term elections, contributing to Democrats gaining a majority in the chamber. Voters like keeping more of their salaries, but they also can face short- or longer-term consequences when the government overhauls its revenue system. And public opinion research going back decades indicates that voters don't universally want tax cuts

– in fact, more than half support higher taxes in some instances. Nuanced coverage about tax cuts – that is tax cuts focusing on the negative and positive policy outcomes featuring a wide variety of sources – is a crucial part of helping taxpayers understand how a complicated policy will affect their wallets.

Limitations

Interactions between public opinion polling and news coverage framing were outside the scope of this research so there are no causal inferences to be drawn about how the news coverage could have affected public perception or vice versa. The fact that the public perception of the law and the economic outcomes present in the law moved in the same direction over time is only a correlated finding.

This research also only focused on two, traditional media outlets. Social media communication or online-focused publications were not included in this sample. Future research could include a more diverse set of media sources for a more robust understanding of how journalists are framing and focusing coverage of tax legislation.

This research only focused on whether the economic outcome present in the article was positive, negative or neutral. Future research could look more specifically at what economic outcomes are included news coverage. Coding for specific economic outcomes, such as the effects on the job market, household income, business investment, federal debt, and gross domestic product, would provide more clarity about how journalists are framing tax cuts as part of a broader economic story.

Conclusion

This study contributes to the body of research about journalistic framing of economic news and how the public views policy. The results demonstrate that increased positive news coverage of the tax law coincided with higher public approval for the law. The finding is logical,

but also helps explain a long-standing discrepancy between individuals saying they believe that corporations and the wealthy should pay more in taxes while simultaneously supporting specific policies that would cut taxes for those groups. Better understanding about how journalists are framing the economic outcomes of legislation could lead to a more comprehensive understanding about how the public understands the effects of those policies.

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Appendix

Story ID	Article headline	News organization	Article date
1AP1	The Latest: Trump Celebrates Committee Passage of Tax Plan	Associated Press	11/28/2017
1AP2	Senate OKs Tax Bill as Trump, GOP Near Big Legislative Win	Associated Press	12/2/2017
1AP3	GOP Betting That Its Fix for US Economy Will Defy Warnings	Associated Press	12/17/2017
1AP4	After lively arguments, US House passes tax bill	Associated Press	12/19/2017
1AP5	A Faulty Title And Other Glitches Slow Down GOP Tax Bill	Associated Press	12/19/2017
1NYT1	Congress Approves Republican Tax Plan Setting Up Delivery to Trump's Desk	New York Times	12/20/2017
1NYT2	Republican Tax Bill Passes Senate in 51-48 Vote	New York Times	12/20/2017
1AP6	US Senate Passes Major Tax Bill By a 51-48 Vote	Associated Press	12/20/2017
1NYT3	Senate Overcomes Hiccups to Advance Tax Overhaul in 51-48 Vote	New York Times	12/20/2017
1AP7	A Sweeping Tax Plan Whose Promises Face Widespread Doubts	Associated Press	12/20/2017
1NYT4	Congress Approves Republican Tax Plan Setting Up Delivery to Trump's Desk	New York Times	12/20/2017
1NYT5	On Washington: G.O.P. Finally Notches 2017 Victory While Bracing for 2018 Verdict	New York Times	12/20/2017
1NYT6	Dealbook: It's a Merry Taxmas for AT&T Employees	New York Times	12/20/2017
1NYT7	House Gives Final Approval to Sweeping Tax Overhaul	New York Times	12/20/2017
1AP8	US Tax Bill Will Need More Work	Associated Press	12/20/2017
1NYT9	In Ohio, a Tax Bill With Uncertain Payoffs Is Met With Ambivalence	New York Times	12/1/2017
1NYT10	Senate Republicans Pass Sweeping Tax Bill	New York Times	12/2/2017
1NYT11	Republicans Near a Big Win " but Will It Lift Them Politically?	New York Times	12/2/2017
1NYT12	Debt Concerns, Once a Core Republican Tenet, Take a Back Seat to Tax Cuts	New York Times	12/2/2017
1AP9	Tax Bill Clears Senate in Big Boost for Trump, GOP	Associated Press	12/2/2017
1AP10	Taxes And Tweets: Senate Democrats Mock Text of GOP Bill	Associated Press	12/1/2017

1AP11	Senate Votes to Block Special Break for Conservative College	Associated Press	12/2/2017
1AP12	Highlights of Senate, House GOP Bills to Overhaul Tax Code	Associated Press	12/1/2017
1NYT13	A Hasty, Hand-Scribbled Tax Bill Sets Off an Outcry	New York Times	12/2/2017
1AP13	GOP Tax Overhaul Will Be Felt By State, Local Governments	Associated Press	12/21/2017
1NYT14	Tax Cuts Buoy Republicans, but They're Swimming Against an Undertow	New York Times	12/21/2017
1NYT15	Town Fears G.O.P. Tax Plan Will Erode Its Egalitarian Pillars	New York Times	12/21/2017
1NYT16	Yes, You Really Can Pay for Private School With 529 Plans Now	New York Times	12/22/2017
1AP14	Tax Pros Are Suddenly Very Popular, If a Little Confused	Associated Press	12/21/2017
1AP15	What Households Need to Know About the Tax Bill's Impact	Associated Press	12/21/2017
1NYT17	Requiem for the Individual Mandate	New York Times	12/21/2017
1AP16	AP FACT CHECK: Trump's 'Middle-class Miracle' Favors Wealthy	Associated Press	12/21/2017
1NYT18	Not Just for Small Businesses: How Pass-Through Tax Cuts Help High-Income Filers	New York Times	12/21/2017
1NYT19	Gamble by Trump on Expansion Defies Odds	New York Times	12/21/2017
1AP17	Smaller Companies Rise, but Indexes Are Little Changed as Tax Bill Passes	Associated Press	12/21/2017
1NYT20	G.O.P. Exults as Congress Delivers Tax Bill	New York Times	12/21/2017
1NYT21	'Obamacare Is Being Repealed.' No, It's Not.	New York Times	12/21/2017
1NYT22	Ignoring the Tech Tsunami	New York Times	12/21/2019
1NYT23	Trump Bets on Business to Lift Workers	New York Times	12/21/2017
1NYT24	A Tuition-Free College Takes a Hit	New York Times	12/21/2017
1AP18	Triumphant Trump Celebrates Tax Win But Some Fear Backlash	Associated Press	12/20/2019
1AP19	Ryan Savors Tax Bill Win, But Coming Fights Could Roil GOP	Associated Press	12/20/2017
1AP20	Major US Companies Say Workers Will See Some of Tax Windfall	Associated Press	12/20/2017
1AP21	Tax Bill Hurts Small College That Serves Needy in Kentucky	Associated Press	12/20/2017
1AP22	Maryland Governor Pledges to Protect Residents From Tax Bill	Associated Press	12/20/2017
1AP23	Most Asian Shares Lower as US Tax Passage Fails to Impress	Associated Press	12/20/2017
1AP24	Congress Deals Pair of Blows to 'Obamacare'	Associated Press	12/20/2017

1AP25	No Tax Cuts for Christmas? Trump Might Delay Bill Signing	Associated Press	12/20/2017
1AP26	AP FACT CHECK: Trump Says 'Obamacare' Is Repealed. It Isn't.	Associated Press	12/20/2017
1AP27	A Look At Some Winners And Losers Under the GOP Tax Plan	Associated Press	12/20/2017
1AP28	Risk for Middle Class: That GOP Tax Cuts Could Fade Away	Associated Press	12/20/2017
1AP29	Tax Bill: What's In, What's Out, What Happens	Associated Press	12/20/2017
1NYT25	How Republicans Rallied Together to Deliver a Tax Plan	New York Times	12/20/2017
1NYT26	Proposal Leaves a Loophole on Prepaying Some of What You Owe	New York Times	12/20/2017
1NYT27	As G.O.P. Celebrates House Vote, New York and New Jersey Lawmakers Say No	New York Times	12/20/2017
1AP30	Senate Moves Tax Cut Legislation to Brink of Final Passage	Associated Press	12/20/2017
1AP31	GOP's Tea Party Promises Dashed in Tax Cut Embrace	Associated Press	12/19/2017
1AP32	Ryan: Tax Overhaul Came Naturally to Republicans	Associated Press	12/19/2017
1AP33	Will Tax Plan Turn Cash-hoarding Companies Into Spenders?	Associated Press	12/19/2017
1AP34	Global Stocks Up After Wall Street Gains on Tax Cut Hopes	Associated Press	12/19/2017
1NYT28	Tax Bill and Snack Deals Whet Appetites on Wall St.	New York Times	12/19/2017
1NYT29	Tax Bill Would Add to Burden of Strained I.R.S.	New York Times	12/19/2017
1NYT30	On Cusp of Tax Vote, Mystery About Swing Vote, but Little About Outcome	New York Times	12/19/2017
1NYT31	Pence Postpones Middle East Trip, Citing Vote on Tax Bill, Not Mounting Tensions	New York Times	12/19/2017
1NYT32	Without the Insurance Mandate, Health Care's Future May Be in Doubt	New York Times	12/19/2017
1NYT33	Tax Cuts for Billionaires Still Soak the Merely Rich	New York Times	12/19/2017
1NYT34	Republican Tax Cuts Would Benefit Some Industries More Than Others	New York Times	12/19/2017
1AP35	Congress' Official Tax Analyst Sees 2027 Tax Boosts for Many	Associated Press	12/18/2017
1AP36	GOP Senators Rally to Defend Corker Over Tax Bill Provision	Associated Press	12/18/2017
1AP37	Tax Bill Bars Deducting Payouts to Sexual Misconduct Victims	Associated Press	12/18/2017

1AP38	US Stock Indexes Keep Climbing on Tax News And Company Deals	Associated Press	12/18/2017
1NYT35	In New Jersey, Tax Bill Looms Like a Dark Cloud	New York Times	12/18/2017
1NYT36	McCain, in Treatment for Cancer, Is Likely to Miss Senate Tax Vote	New York Times	12/18/2017
1AP39	Why GOP Tax Plan Could Mean Cuts in State And Local Services	Associated Press	12/17/2017
1AP40	For GOP, Tax Bill's Most Visible Win May Be Averting Failure	Associated Press	12/17/2017
1NYT37	Tax Bill Would Curb Breaks For Sexual Abuse Settlements	New York Times	12/17/2017
1NYT38	Is the Tax Bill a Christmas Gift for You? Check the Fine Print	New York Times	12/17/2017
1NYT39	Puerto Rico Fears Tax Bill Will Inflict Another Blow	New York Times	12/17/2017
1NYT40	What's in the G.O.P. Tax Bill, and How It Will Affect You	New York Times	12/17/2017
1NYT41	Tax Bill Upends Longtime Perks Of Owning Home	New York Times	12/17/2017
1NYT42	G.O.P. Pledge Of Simplicity Proves Elusive	New York Times	12/17/2017
1NYT43	Tax Bill Largely Preserves Incentives for Wind and Solar Power	New York Times	12/16/2017
1AP41	Trump Defends Tax Plan, Proclaims Economy Set 'To Rock'	Associated Press	12/16/2017
1NYT44	A Middle-Class Tax Cut? Americans Aren't Buying It	New York Times	12/16/2017
1AP42	Commuters Lose Transit, Parking, Biking Benefits in Tax Bill	Associated Press	12/16/2017
1AP43	Tax Bill Boosts Oil, Gas Drilling And Renewable Energy	Associated Press	12/16/2017
1AP44	Tax Bill Guts Unpopular 'Obamacare' Insurance Mandate	Associated Press	12/16/2017
1NYT45	Why Some Tax Strategies Should Wait Until Next Year	New York Times	12/16/2017
1NYT46	Bracing for Reversals In Health Coverage As Trump Cuts Kick In	New York Times	12/16/2017
1NYT47	Boring or Brass-Knuckled, Lobbyists Swarmed During Tax Debate	New York Times	12/16/2017
1NYT48	Subtle Changes Lure Dissenters Back to Tax Bill	New York Times	12/16/2017
1NYT49	Senator Found an Opening in Tight Negotiations	New York Times	12/16/2017
1NYT50	Charities Fear Tax Bill Will Cut Giving	New York Times	12/16/2017

1NYT51	Whatâ€™s in the Tax Bill, and How It Will Affect You	New York Times	12/16/2017
1AP45	Huge Tax Bill Heads for Passage as GOP Senators Fall in Line	Associated Press	12/15/2017
1AP46	Effort to Allow Partisan Politics in Church Reaches Dead End	Associated Press	12/15/2017
1AP47	Tech Companies Lead US Stocks Higher as Tax Plan Advances	Associated Press	12/15/2017
1NYT52	Republicansâ€™ \$1.5 Trillion Tax Plan Appears on Track to Pass Next Week	New York Times	12/16/2017
1NYT53	Tax Deal Faces Fresh Concerns On Its Priorities	New York Times	12/15/2017
1NYT54	Personal Pleas to Senator on the Bubble	New York Times	12/15/2017
1AP48	Return of 2 Ill GOP Senators Crucial Next Week for Tax Bill	Associated Press	12/15/2017
1AP49	Global Stocks Mixed as Investors Await US Tax Deal	Associated Press	12/15/2017
1AP50	Rubio Defection Threatens GOP's Slim Majority on Tax Bill	Associated Press	12/14/2017
1AP51	Republican Tax Bill Drops Controversial Loan Provisions	Associated Press	12/14/2017
1AP52	Will US Companies Put Overseas Cash to Work? Don't Bet on It	Associated Press	12/14/2017
1NYT55	Republican Tax Bill in Final Sprint Across Finish Line	New York Times	12/14/2017
1AP53	Trying to Predict Tax Bill Winners And Losers? Think Again	Associated Press	12/14/2017
1AP54	GOP Says It's Got a Deal on Taxes; Cuts Coming for Next Year	Associated Press	12/13/2017
1NYT56	Republican Tax Bill Overhauls Rules Many Were Counting On	New York Times	12/13/2017
1AP55	5 Things Small Business Owners Should Know About Tax Bills	Associated Press	12/13/2017
1NYT57	Frenzy of Talks In Final Sprint To a Tax Vote	New York Times	12/13/2017
1AP56	College Coaches' Salaries Increase Despite Threat of New Tax	Associated Press	12/13/2017
1NYT58	Republicans, Closing In on Final Tax Bill, Aim for a Vote Next Week	New York Times	12/12/2017
1AP56	House And Senate Tax Bills Treat Disaster Victims Unequally	Associated Press	12/12/2017
1AP57	Tax Package Would Lower Top Tax Rate for Wealthy Americans	Associated Press	12/12/2017
1NYT59	Would Tax Bill Penalize Wildfire Victims?	New York Times	12/12/2017
1NYT60	Senate's Tax Plan: Nearly 500 Pages. Treasury's Favorable Analysis: A Page.	New York Times	12/12/2017

1AP58	Top EU Economic Powers Warn US About Tax Plans	Associated Press	12/11/2017
1AP59	Start the Clock for Trump, GOP in Last Push on Taxes, Budget	Associated Press	12/11/2017
1AP60	Trump Administration Gives Tax Overhaul Plan Rosy Assessment	Associated Press	12/11/2017
1AP61	Trump Talks Tax Cuts And Budget on Golf Course With Graham	Associated Press	12/10/2017
1NYT61	Under New Tax Plan, the Cost of Aging Could Rise	New York Times	12/9/2017
1AP62	2 Questions Loom Over House-Senate Talks on GOP Tax Bill	Associated Press	12/9/2017
1NYT61	If the G.O.P. Tax Plan Hurts You, Congressmen Say It's Your State's Fault	New York Times	12/8/2017
1NYT62	On Tax Bill, It's Trump vs. His Hometown	New York Times	12/8/2017
1NYT63	Renewable Energy Is Surging. The G.O.P. Tax Bill Could Curtail That.	New York Times	12/7/2017
1NYT64	Making 2 Become 1: Ironing Out Senate and House Tax Bill Differences	New York Times	12/7/2017
1NYT65	Groups Enamored of Tax Plan Set Out to Win Hearts and Minds	New York Times	12/7/2018
1NYT66	Gap Between Tax Plans Begins to Narrow	New York Times	12/7/2017
1NYT67	Tax Bill Is Poised to Undo Health Insurance Mandate, Republicans Say	New York Times	12/7/2017
1AP63	Senate Republicans Barrel Toward Sweeping Tax Overhaul	Associated Press	12/6/2017
1NYT68	Trump's Industry Claims a Big Prize in G.O.P. Tax Plans	New York Times	12/6/2017
1NYT69	Among the Tax Bill's Biggest Losers: High-Income, Blue State Taxpayers	New York Times	12/6/2017
1NYT70	Republicans Say They're Open to More Generous Deduction for Local Taxes	New York Times	12/6/2017
1NYT71	Tax Bill Could Derail Promises Made by New Jersey's Next Governor	New York Times	12/5/2017
1NYT72	How New Yorkers Would Lose Under the Republican Tax Bill	New York Times	12/5/2017
1AP64	Then And Now: Why 1986 Tax Bill Was Everything 2017's Isn't	Associated Press	12/5/2017
1AP65	Q&A: Tax Bill Impacts 'Obamacare' And Potentially Medicare	Associated Press	12/5/2017
1AP66	Global Stocks Dip as Investors Monitor US Tax Bill, Brexit	Associated Press	12/5/2017
1AP67	Tax Hike for Cruise Industry Dropped Amid Alaska Concerns	Associated Press	12/5/2017

1NYT73	Governors Attack, but the Next Steps Are Unclear	New York Times	12/5/2017
1AP68	Tech Shares Hammered As Tax Revamp Progresses	Associated Press	12/5/2017
1NYT74	With Little Data to Defend a Tax Cut, Republicans Went on the Attack	New York Times	12/5/2017
1NYT75	Two Changes With Big Impact on Education	New York Times	12/5/2017
1NYT76	Hurried Edit Erases a Valuable Loophole	New York Times	12/5/2017
1AP69	Nissan Undaunted By Bid to Stop Electric Vehicle Tax Credits	Associated Press	12/4/2017
1AP70	Democratic Governors Say GOP Tax Bill Will Hurt Economy	Associated Press	12/4/2017
1AP71	Tax Debate in Congress Will Cloud Minnesota's Fiscal Fortune	Associated Press	12/4/2017
1AP72	Graduate Students to Protest Proposal to Tax Tuition Waivers	Associated Press	12/4/2017
1AP73	Those Tax Breaks in the GOP Plan? Enjoy Them While They Last	Associated Press	12/4/2017
1AP74	Stocks Rise as Investors Digest US Politics, Brexit Progress	Associated Press	12/4/2017
1NYT77	50 Years Later, New Push to Magnify Plight of Poor	New York Times	12/4/2017
1NYT78	For McConnell, Health Care Failure Was a Map to Tax Success	New York Times	12/4/2017
1NYT79	A Company Ponders How to Spend Its Tax Cut	New York Times	12/4/2017
1AP75	Stocks Rise as Investors Digest US Politics, Brexit Progress	Associated Press	12/4/2017
1AP76	Asian Stock Markets Advance; US Tax Bill, Politics in Focus	Associated Press	12/3/2017
1AP76	Senate Democrats Stand United Against GOP Tax Bill	Associated Press	12/3/2017
1AP77	Trump Suggests Openness to Negotiations on GOP Tax Plan	Associated Press	12/3/2017
1AP78	Why Republicans Who Once Fought Budget Debt Now Embrace It	Associated Press	12/2/2017
1NYT80	McConnell: Tax Bill Won't Add to Nation's Debt Woes	Associated Press	12/2/2017
1NYT81	Republicans Pass Sweeping Tax Rewrite 51-49	New York Times	12/2/2017
1NYT82	Heading Toward Tax Victory, Republicans Eye Next Step: Cut Spending	New York Times	12/2/2017
1NYT83	The G.O.P. Tax Plan Can Be Confusing. Here's Help Deciphering It.	New York Times	12/2/2017

1NYT84	Who Would Win Under the Plan? Economists Face Off	New York Times	12/2/2017
1NYT85	Â The Senate's Official Scorekeeper Says the Republican Tax Plan Will Add \$1 Trillion to the Deficit	New York Times	12/2/2017
1NYT86	Trump's Red Line Is Holding Up Tax Cuts	New York Times	12/2/2017
1AP79	Markets Falter After Flynn Plea, Then Rebound AmidÂ TaxÂ BillÂ Movement	Associated Press	12/2/2017
1NYT87	Dueling Tax Plans: Here's What the Senate and House Have to Resolve	New York Times	12/2/2017
1NYT88	A Hasty, Hand-Scribbled Tax Bill Sets Off an Outcry	New York Times	12/2/2017
1NYT89	The Senate Tax Bill Is Expected to Change. Here's What We Know.	New York Times	12/2/2017
1NYT90	For Party Needing a Win, Will This Be It?	New York Times	12/2/2017
1AP80	Would Trump Really Pay More Under the Tax Bill? Not Likely	Associated Press	12/1/2017
1NYT91	Ahead of Vote, Promised Treasury Analysis of Tax Bill Proves Elusive	New York Times	12/1/2017
1NYT92	Republican Tax Bill Hits Snag Over Deficit Concerns	New York Times	12/1/2017
1NYT93	Senate Republicans Scramble to Find Revenue for Tax Bill With Vote Expected Friday	New York Times	12/1/2017
1AP81	Senate Weighs Scaling Back Tax Package to Win Deficit Hawks	Associated Press	11/30/2017
1NYT94	It Started as a Tax Cut. Now It Could Change American Life.	New York Times	11/30/2017
1NYT95	A Business Tax Fight Erupts Over the 'Haves' and 'Have-Mores'	New York Times	11/30/2017
1NYT96	President's Daughter Joined Senators to Halt Rate Cut for the Richest	New York Times	11/30/2017
1NYT97	Senate Votes to Proceed to Debate as Tax Overhaul Gains Steam	New York Times	11/30/2017
1NYT98	Claims About Tax Plan, Deducting for Dishonesty	New York Times	11/30/2017
1NYT99	'Rocket Fuel' Plan for an Economy That Is Already Moving Fast	New York Times	11/30/2017
1NYT100	What Republicans Were Born to Do	New York Times	11/30/2017
1NYT101	Debate Begins in Senate on Tax Proposal, With a Lot Still Up in the Air	New York Times	11/30/2017
1NYT102	Once Solid, Barrier to Arctic Drilling Is on Brink of Falling	New York Times	11/30/2017
1NYT103	It's 'Going To Cost Me A Fortune,' Trump Says	New York Times	11/30/2017

1NYT104	Paul Ryan Cancels Fund-Raiser for Lee Zeldin Over Tax Bill Vote	New York Times	11/30/2017
1NYT105	Fact Check: Trump Sells Tax Plan With False Claims	New York Times	11/29/2017
1AP82	Conservatives Slam GOP Proposal to Automatically Raise Taxes	Associated Press	11/29/2017
1NYT106	Republicans, Entering Homestretch on Tax Cuts, Are Calm and Cooperative	New York Times	11/29/2017
1NYT107	A "Main Street"™ Tax Speech Becomes a Trump Riff on the Rich	New York Times	11/29/2017
1NYT108	Senate Votes to Begin Debate on Tax Overhaul	New York Times	11/29/2017
1AP83	Trump Backs McCaskill Opponent as He Stumps for Tax Bill	Associated Press	11/29/2017
1NYT108	Conservationists Face Once-Remote Prospect in Arctic Drilling Fight: Defeat	New York Times	11/29/2017
1AP84	Prospects Brighter for Tax Overhaul, Success Not Assured	Associated Press	11/29/2017
1AP85	Facing Tax Vote in Senate, Trump Seizes on Cultural Fights	Associated Press	11/29/2017
1NYT109	What the Tax Bill Would Look Like for 25,000 Middle-Class Families	New York Times	11/29/2017
1NYT110	Tax Plan Clears Hurdle In the Senate as Trump Stokes Shutdown Fears	New York Times	11/29/2017
1NYT111	A Win on Taxes Could Rest With McCain, Making Republicans Nervous	New York Times	11/29/2017
1AP86	GOP Shoves Tax Overhaul Ahead; Shutdown Still a Threat	Associated Press	11/28/2017
1AP87	Tax Bill Advances, Final Senate Vote Uncertain	Associated Press	12/28/2017
1NYT112	Tax Wrangling Aims to Sweeten Gains of Wealthy	New York Times	11/28/2017
1AP88	Senators Consider Automatic Tax Hikes If Revenue Falls Short	Associated Press	11/27/2017
1NYT113	In Tax Debate, Gift to Religious Right Could Be Bargaining Chip	New York Times	11/27/2017
1NYT114	Tax Code's 'Thank You' to Teachers Puts House and Senate at Odds	New York Times	11/27/2017
1NYT115	Will a Corporate Tax Cut Lift Worker Pay? A Union Wants It in Writing	New York Times	11/24/2017
1NYT116	Real Estate Industry Mobilizes to Shield Homeowners' Tax Breaks	New York Times	11/23/2017
1NYT117	File Your Taxes on a Postcard? A G.O.P. Promise Marked Undeliverable	New York Times	12/16/2017
1AP89	Economists Expect Modest Boost From Tax Cuts	Associated Press	12/4/2017

2AP1	PGA Tour Still Tax-exempt, With An Assist From Nicklaus	Associated Press	1/7/2018
2AP2	Dems Aim for 2018 Midterm Boost From Trump Tax Plan Fallout	Associated Press	12/25/2017
2NYT1	Why Private Equity Isn't Cheering the Tax Overhaul	New York Times	1/20/2018
2NYT2	New Tax Law Likely to Curtail Affordable Rent	New York Times	1/19/2018
2AP3	American Express Posts \$1.2 Billion Loss Due to New Tax Law	Associated Press	1/18/2018
2AP4	Tax Law Gives Unexpected Break to Farmers Who Sell to Co-ops	Associated Press	1/18/2018
2AP5	Morgan Stanley's Profits Fall 59 Percent Due to Tax Bill	Associated Press	1/18/2018
2NYT3	Weak Results For Goldman Show Depth Of Its Fall	New York Times	1/18/2018
2NYT4	Apple, After Tax Cut Windfall, Will Bring Billions Back to U.S.	New York Times	1/18/2018
2AP6	Apple Banks on Tax Break to Build 2nd Campus, Hire 20,000	Associated Press	1/17/2018
2AP7	Bank of America 4Q Profits Fall By 48 Percent Due to Tax Law	Associated Press	1/17/2018
2AP8	Global Stocks Slip as Investors Digest US Bank Earnings	Associated Press	1/17/2018
2NYT5	Upbeat on Economy, Warming to Tax Law, Still Not Sure About the President	New York Times	1/17/2018
2NYT6	Big Winners From Tax Cut Are Banks Big and Small	New York Times	1/17/2018
2NYT7	Citigroup Takes a \$22 Billion Tax Hit, but Sees Higher Profits Ahead	New York Times	1/17/2018
2NYT8	Poll Finds Upturn in Sentiment on Tax Overhaul and Economy	New York Times	1/16/2018
2AP9	Tax Law Brings Big Paper Losses, Long-term Gains to US Banks	Associated Press	1/16/2018
2AP10	Citigroup Reports \$18.3 Billion Loss, Caused By New Tax Law	Associated Press	1/16/2018
2NYT9	Tax Law Sharpens the Red-Blue Divide	New York Times	1/16/2018
2AP11	Trump on His Promises: Yes on Tax Cuts But Where's the Wall?	Associated Press	1/13/2018
2NYT10	How Tax Overhaul Favors Real Estate Over Art	New York Times	1/13/2018
2NYT11	JPMorgan's Profits Are Strong, and Rising	New York Times	1/13/2018
2AP12	Bank Execs Sing Praises of New Tax Law as Windfall Looms	Associated Press	1/12/2018
2NYT12	Good News (And Bad) At Walmart	New York Times	1/12/2018

2NYT13	Tax Subsidies Perplex Makers Of Electric Cars	New York Times	1/12/2018
2NYT14	Treasury Urges Companies To Act Quickly on Tax Law	New York Times	1/12/2018
2AP13	IRS Rolls Out New Tax Tables for Promised Bigger Paychecks	Associated Press	1/11/2018
2AP14	Delta's Profit Dips 8 Percent But Tops Street's Expectations	Associated Press	1/11/2018
2NYT15	Corporate Tax Cuts Hold Promise of Lower Utility Bills	New York Times	1/10/2018
2NYT16	In Puerto Rico, the Drive for Statehood Gains Momentum	New York Times	1/10/2018
2NYT17	New Tax Law, Billed as Boon To U.S. Plants, Could Backfire	New York Times	1/9/2018
2NYT18	As Trump Appeals to Farmers, Some of His Policies Don't	New York Times	1/8/2018
2AP15	States Exploring Tax Changes in Response to Federal Overhaul	Associated Press	1/6/2018
2AP16	Wall Street's Love of Tax Cuts Drove Dow to 25,000 Mark	Associated Press	1/6/2018
2NYT19	Taxes as Charity? New Jersey Towns Try to Elude G.O.P. Tax Law	New York Times	1/6/2018
2NYT20	Warnings On Losses Sound Dire. They're Not.	New York Times	1/6/2018
2AP17	Your Paycheck May Be Going Up Soon Because of Tax Cuts	Associated Press	1/5/2018
2AP18	Despite Law Changes Lottery Winners Will Face Big Tax Bills	Associated Press	1/5/2018
2NYT21	Revenge Ploy On State Tax Not So Sweet In the Details	New York Times	1/5/2018
2NYT22	Companies Are Handing Out Bonuses Thanks to the Tax Law. Is It a Publicity Stunt?	New York Times	1/4/2018
2AP19	Companies Are Handing Out Bonuses Thanks to the Tax Law. Is It a Publicity Stunt?	Associated Press	1/3/2018
2AP20	Gov. Cuomo: State Will Sue to Block Federal Tax Overhaul	Associated Press	1/3/2018
2AP21	5 Things Small Business Owners Should Know Or Do in 2018	Associated Press	1/3/2018
2AP22	Southwest And American to Pay Bonuses After Tax Bill	Associated Press	1/2/2018
2NYT23	State Leaders Try to Cushion Tax Law's Jolt	New York Times	1/1/2018
2NYT24	New Tax Law Offers Carrot to Gig Workers, but It May Have Costs	New York Times	1/1/2018
2NYT25	The College Sports Tax Dodge	New York Times	12/31/2017
2NYT26	Goldman Sachs Sees \$5 Billion Earnings Hit Ahead of New Tax Law	New York Times	12/30/2017

2NYT27	Lining Up to Prepay Taxes, With No Guarantees	New York Times	12/29/2017
2AP23	Charity Donations Likely to Drop Next Year Due to Tax Law	Associated Press	12/28/2017
2NYT27	Prepaying Your Property Tax? I.R.S. Cautions It Might Not Pay Off	New York Times	12/28/2017
2AP24	US Industries Can Start Counting Their Benefits From Tax Law	Associated Press	12/26/2017
2NYT28	After a Chaotic Start, Congress Has Made a Conservative Mark	New York Times	12/24/2017
2AP25	AP FACT CHECK: Tax Plan Shows 2 Things Can Be True At Once	Associated Press	12/24/2017
2AP26	Trump Supporters Greet Tax Law With Shrugs And Measured Hope	Associated Press	12/24/2017
2NYT29	Urban Inequality And the Tax Code	New York Times	12/24/2017
2NYT30	Homeowners Hurrying To Soften Tax Law's Bite	New York Times	12/23/2017
2NYT31	U.S. Tax Law May Spur Cuts by Other Nations, Fueling Trade Tensions	New York Times	12/23/2017
2NYT31	President Signs Bill Into Law, and Seems to Ask for a Pat on the Back	New York Times	12/23/2017
2AP27	Trump Signs Tax Cut in "Rush Job" Oval Office Signing Event	Associated Press	12/22/2017
2AP28	Florida, Texas May Attract Athletes After Tax Law Change	Associated Press	12/22/2017
2NYT32	Tax Law Changes, A Little at a Time	New York Times	12/22/2017
2NYT33	For G.O.P., Tax Cut Is a Salve, But Hardly a Cure-All for 2018	New York Times	12/22/2017
2AP29	Federal Tax Overhaul Likely Means More Revenue for Virginia	Associated Press	1/17/2018
2AP30	Wells Fargo 4Q Results Rise 17 Pct; Posts Gain From Tax Bill	Associated Press	1/12/2018
2AP31	JPMorgan Chase 4Q Results Fall 37 Percent, Due to Tax Charge	Associated Press	1/12/2018
2NYT34	Fiat Chrysler Credits Tax Cut in Move of Pickup Factory From Mexico to Michigan	New York Times	1/12/2018
2NYT35	Treasury Inspector General Finds No Political Meddling in Tax Analysis	New York Times	1/12/2018
2NYT36	Trump Inflates Size of Tax Cuts by \$4 Trillion in Speech to Farmers	New York Times	1/9/2018
2AP32	Trump Takes Victory Lap on Taxes With Rural Americans	Associated Press	1/8/2018
2NYT37	Manhattan Market Blinks Ahead of Tax Overhaul	New York Times	1/7/2018

2NYT38	Challenges in Federal Tax Bill Color Cuomo's Agenda for 2018	New York Times	1/4/2018
2AP33	5 Ways to Assess Whether the GOP Tax Plan Is Delivering	Associated Press	1/3/2018
2NYT39	One Sure Thing About Tax Bill: New Loopholes	New York Times	12/28/2017
2AP34	Risk for Middle Class: That GOP Tax Cuts Could Fade Away	Associated Press	12/27/2017
2NYT40	Trump Promised to Kill Carried Interest. Lobbyists Kept it Alive.	New York Times	12/23/2017
2NYT41	Tax Bill Is Great for Accountants " Unless They Have Holiday Plans	New York Times	12/23/2017
2AP35	Congress' GOP, Dems Face Divisions in Run-up to '18 Midterms	Associated Press	12/22/2017
2AP36	Health Care And Bank Stocks Pull US Indexes Slightly Lower	Associated Press	12/22/2017
2AP37	Expanded Child Tax Credit May Not Be as Generous as It Seems	Associated Press	12/22/2017
2AP38	Tax Overhaul Leads to End-of-year Rush to Pay Property Bills	Associated Press	12/22/2017
2NYT42	Requiem for the Individual Mandate	New York Times	12/22/2017