

Student Analysis: Taxes in Advertising

**Republicans outpace Democrats in tax-related ad airings;
Ads for U.S. House races more likely to mention economic disparity**

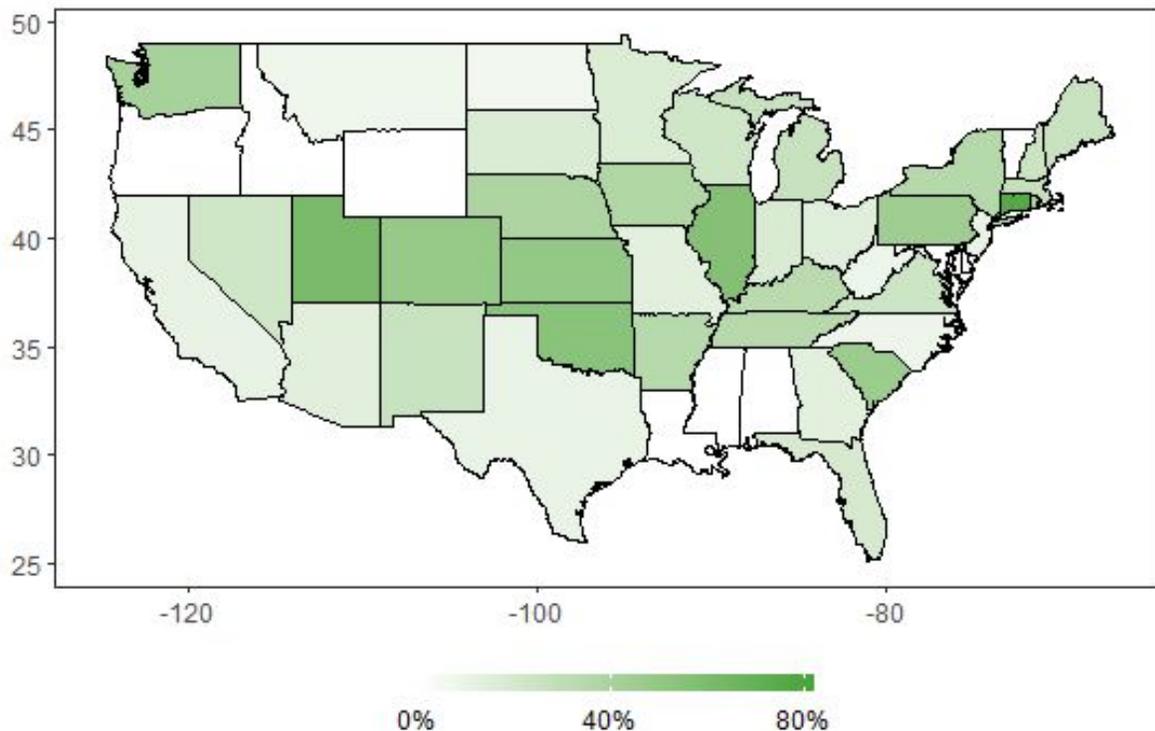
by Kayla O'Brien '19, Maddy Paull '19, Saïd Lasrifi (Grad)

(MIDDLETOWN, CT) November 6, 2018 - In the period between September 4 and October 1, tax policy was among the most mentioned topics in the 638,425 airings of federal and gubernatorial political ads across the nation. Tax policy was mentioned in about a quarter (24.2 percent) of ads aired in federal and gubernatorial races overall, a third (33.3 percent) of ads in gubernatorial races, a quarter (25.0 percent) of ads in House races, and 14.8 percent of ads in Senate races.

When looking at tax-related ads by party, two-thirds (60.7 percent) of pro-Republican ad airings mention the topic compared to fewer than four in ten (39.2 percent) pro-Democratic airings that do the same.

As shown in Figure 1, ads mentioning taxes are not evenly spread across the country. In Connecticut, 76.4 percent of airings included mentions of taxes (and those are exclusively from the gubernatorial race). Taxes were mentioned in 61 percent of ads in Utah and 56 percent in Illinois. Only 9.7 percent of ads aired in New Jersey mentioned taxes, 8.4 percent in West Virginia, and 6.2 percent in North Dakota.

FIGURE 1. Percentage of airings mentioning taxes by state



Numbers include English-language ads aired on broadcast television for House, Senate and gubernatorial races from September 4 to October 1, 2018. Alaska had 1,035 airings in that period, but none mentioned taxes. Hawaii did not have any federal or gubernatorial airings during this time period.

CITE SOURCE OF DATA AS: Wesleyan Media Project student team analysis of Kantar Media/CMAG data.

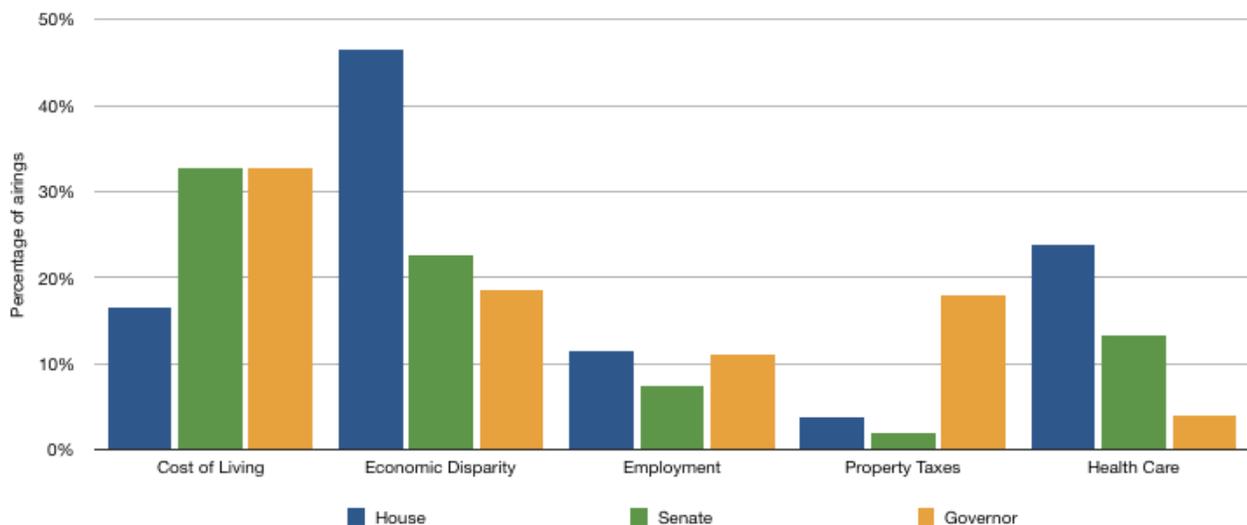
U.S. House ads focus on economic disparity more than U.S. Senate, Gov ads

Among the political ads aired between September 4 and October 1, a number of key issues were mentioned often as being directly linked to tax policy and/or tax reform. Figure 2 shows the percentage of airings mentioning those issues in federal and gubernatorial ads that mention taxes. Cost of living (appearing in 26.8 percent of tax-related airings) and economic disparity (29.6 percent) top the list.

Discussion of taxes differs by office in interesting ways. For example, as displayed in Figure 2, cost of living is mentioned in only 16.6 percent of tax-related House airings, but in 32.6 percent of tax-related gubernatorial airings. Economic disparity is mentioned in 46.5 percent of tax-related House airings, but in 22.5 percent of tax-related Senate airings, and in only 18.5 percent of tax-related gubernatorial

airings. Health care is mentioned in relation to taxes in 23.8 percent of tax-related House airings, but only 4.0 percent of tax-related gubernatorial airings.

FIGURE 2. Proportion of airings mentioning specific issues in relation to tax policy (9/4 to 10/1)



Numbers include English-language ads mentioning taxes aired on broadcast television for House, Senate and gubernatorial races from September 4 to October 1, 2018.

CITE SOURCE OF DATA AS: Wesleyan Media Project student team analysis of Kantar Media/CMAG data.

A central focus of the tax-related ad airings was the mention of property taxes, but this focus is concentrated in certain states. As seen below in Table 1, Wisconsin had the most mentions of property taxes (19.6 percent of 33,089 airings), next Illinois (16.5 percent of 31,807 airings), then Connecticut (12.7 percent of 5,632 airings), followed by Kansas (10.1 percent of 12,503 airings), Nevada (8.8 percent of 23,178 airings), and Iowa (6.3 percent of 18,281 airings). Mentions of property taxes are entirely absent from federal and gubernatorial ads in 32 states from September 4 to October 1.

TABLE 1. Top states (above 5 percent of total airings) mentioning property taxes, 9/4 to 10/1

State	Percentage of ads mentioning property taxes
Wisconsin	19.6%
Illinois	16.5%
Connecticut	12.7%
Kansas	10.1%
Nevada	8.8%
Iowa	6.3%

Numbers include 154,352 English-language ads mentioning taxes aired on broadcast television for House, Senate and gubernatorial races from September 4 to October 1, 2018.
CITE SOURCE OF DATA AS: Wesleyan Media Project student team analysis of Kantar Media/CMAG data.

Republicans take the lead in tax related airings

From September 4 to October 1, Republicans aired fewer federal and gubernatorial ads than Democrats (42.6 percent pro-Republican compared to 56.6 percent pro-Democratic). However, when it comes to tax-related ads, Republicans lead the way, sponsoring 60.7 percent of tax-related airings.

As shown in Table 2, when ads discuss taxes, a greater number of airings are pro-GOP than pro-Dem. The most remarkable gap is seen in Senate races, where pro-GOP airings are almost three times as large as the number of pro-Dem airings.

TABLE 2. Percentage of federal and gubernatorial ad airings mentioning taxes by race and party affiliation, 9/4 to 10/1

Party	House	Senate	Governor
Republican	54.4%	72.7%	60.6%
Democrat	45.6%	27.3%	39.3%
Other	0.0%	0.0%	0.1%

Numbers include 154,352 English-language ads mentioning taxes aired on broadcast television for House, Senate and gubernatorial races from September 4 to October 1, 2018.
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One in five pro-GOP tax-related ad airings make explicit use of the word “liberal,” while 0 percent of pro-Dem ads say or show the word “conservative.” When looking solely at attack ads, 27.1 percent of pro-GOP airings use the word “liberal,” and 0.0 percent of pro-Dem airings using the word “conservative.”

Outside groups mentioning taxes greatly favor Republicans

Among all federal and gubernatorial ads aired September 4 to October 1 (638,425 airings) 19.8 percent of pro-Dem airings and 24.0 percent of pro-GOP airings were sponsored by outside groups. However, among the 154,352 airings mentioning taxes, 15.2 percent of pro-Dem airings and 34.4 percent of pro-GOP airings were sponsored by outside groups.

The wealthy and corporations singled out in tax ads

Out of the 154,352 airings mentioning taxes, 20.3 percent contain a mention of tax cuts/breaks and loopholes for millionaires, billionaires, and wealthy corporations. Democrats take the lead with 89.1 percent of tax-related airings mentioning tax cuts/breaks and loopholes for the upper class and wealthy corporations.

Mentions of raising/lowering taxes on the working class/working families, by contrast, were relatively rare. Only 3.0 percent of all tax-related federal and gubernatorial airings during this period mention it.

President Trump mentions more common in tax ads

In total, 10.9 percent of federal and gubernatorial airings from September 4 through October 1 discussing taxes also contain a mention of President Trump, whereas only 5.9 percent of non tax-related airings did the same. About 46.4 percent of these Trump mentions were disapproving of the President, 53.3 percent were approving, and 0.3 percent were mentions where the tone was unclear. As shown in Table 3, pro-GOP airings showed more messages of approval (99.8 percent approving), while pro-Dem ads lead the way with messages of disapproval (100 percent).

TABLE 3. Trump mentions in tax-related ad airings, 9/4 to 10/1

Trump Mentions	Democrat	Republican	Other	Total
Approval	18	8,957	0	8,975
Disapproval	7,793	0	0	7,793
Mentioned, but tone unclear	0	0	44	44

Numbers include ads mentioning taxes aired on broadcast television for House, Senate and gubernatorial races from September 4 to October 1, 2018.
CITE SOURCE OF DATA AS: Wesleyan Media Project student team analysis of Kantar Media/CMAG data.

ABOUT THIS REPORT

Data reported here from Kantar Media/CMAG do not cover local cable buys, only broadcast television, national network and national cable buys.

Data in this report cover federal and gubernatorial English-language ad airings from September 4 to October 1, 2018 and were analyzed as a part of a WMP lab course (Gov378) in the Department of Government at Wesleyan University. Out of 361 unique ad creatives during the time period above that mention taxes (according to Kantar Media/CMAG) our team successfully coded 357. Four ads could not be coded due to video errors. Our student team conducted an in-depth content analysis, developed a codebook to assess the content related to taxes/tax reform, and rigorously tested its reliability through an iterative process using Cohen's kappa. All content features discussed in this report achieved intercoder reliability of at least 0.65.

The **Wesleyan Media Project (WMP)** provides real-time tracking and analysis of political advertising in an effort to increase transparency in elections. Housed in Wesleyan's Quantitative Analysis Center – part of the Allbritton Center for the Study of Public Life – the Wesleyan Media Project is the successor to the Wisconsin Advertising Project, which disbanded in 2009. It is directed by Erika Franklin Fowler,

associate professor of government at Wesleyan University, Michael M. Franz, professor of government at Bowdoin College and Travis N. Ridout, professor of political science at Washington State University. WMP staff include Laura Baum (Project Manager), Dolly Haddad (Project Coordinator) and Matthew Motta (Research Associate). Elizaveta Kravchenko '19 serves as the course assistant for Gov378, the WMP lab course.

The **Wesleyan Media Project** is supported by Wesleyan University and the John S. and James L. Knight Foundation. Data are provided by Kantar Media/CMAG with analysis by the Wesleyan Media Project. WMP is partnering again this year with the **Center for Responsive Politics**, to provide added information on outside group disclosure.

Periodic releases of data will be posted on the project's website and dispersed via Twitter [@wesmediaproject](#). To be added to our email update list, click [here](#).

About Wesleyan University

Wesleyan University, in Middletown, Conn., is known for the excellence of its academic and co-curricular programs. With more than 2,900 undergraduates and 200 graduate students, Wesleyan is dedicated to providing a liberal arts education characterized by boldness, rigor and practical idealism. For more, visit [wesleyan.edu](#).

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