

The Good, The Bad, and The Taxed: How Taxes Shape Morals in Markets

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A thesis

Submitted in partial fulfillment of the

Requirements for the degree of

Master of Arts

University of Washington

2019

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Program Authorized to Offer Degree:

Sociology

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Abstract

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This study addresses the effects of the new tax on sweetened beverages, which has been gaining currency across the United States and beyond. I use evidence from a factorial survey to show how taxing a morally debated commodity influences people's moral evaluations of consumption. I also experimentally manipulate the race and the class of the imagined soda consumer to test how social status matters for evaluations of morally contested consumption. To investigate moral variability based on the taxes on goods, and the social markers of the buyer, I test how people evaluate soda consumers in reference to the US healthcare market. Participants consider buying soda as less wrong, and less relevant for health care, when the soda is taxed. This study shows significant variation in moral judgements based on the respondents' own social positions, namely

their political views, income, and race. Furthermore, I find evidence suggesting that lower status groups may be held to lower standards of moral conduct in comparison to members of higher status groups, even when they engage in identical consumption practices.

Acknowledgements

Those who have one way or another contributed to the development of this work go beyond what I can articulate here. However, I will do my best to name a few of them. I would like to start by thanking my Committee: Sarah Quinn, for her super powers in helping me frame my ideas and showing what I can achieve through my work, sometimes more than I am willing to see; Edgar Kiser, for being far-seeing but also welcoming to my peculiar research ideas; Steve Pfaff, for his theoretical wisdom and sincerity.

Next, I would like to express gratitude for the 2017 cohort for their intellectual and emotional support. Aimée Dechter's research seminar was where the project evolved through valuable conversations and criticisms, and the contexts working group offered the meaningful discussion about reiterative research and writing when it was needed the most.

Despite graduate school's toll on mental health, I was surprised to see no explicit mention of this in the acknowledgements I have read. I know this does not reflect the lived experience of graduate school for me or the many grad students I know. In addition to the social support that got me here, I also relied on a reasonable health insurance, which allowed me to attend to my mental well being. I believe this deserves a mention.

I would like to end by saying thanks to my family in Istanbul, with whom I have grown closer, despite the unmistakable physical distance between us. It is no (sociological) wonder why the child of two public accountants would study tax policy out of all things. Finally, thank you Taro, for all the things we have learned from each other, including faith.

“As we reflect on why and how societies formulate demands for valuation, we must look into those special organizations whose function it is to elicit economic value where value is hard to come by—and which, thereby, shape the legitimacy and practice of valuation for the society at large (p. 1731).”

-Marion Fourcade,
“Cents and Sensibility: Economic Valuation and the Nature of “Nature” (2011)

INTRODUCTION

Morals and values shape how people act, what they desire, and how they are evaluated in social life. These processes abound in markets, where goods, services, and their consumers are evaluated through a moral lens. Previous studies show that the success of markets itself depends on the exchange being morally acceptable (Zelizer 1979; Healy 2006; Quinn 2008). Meanwhile, other studies draw attention to the political foundations of moralization, where governments influence the moral worth of economic exchanges and exchangers. Notable historical cases of this include the English Poor Laws in 1834 (Polanyi 2001) and US welfare reform in the mid-1990s (Somers and Block 2005), where moral valuation is informed by social signifiers, such as race and class. However, the existing sociological literature on morals and markets has so far overlooked one of the most important ways that states can influence the moralization of a market practice: through the imposition of a sin tax. This is a problem because taxation is the centerpiece of state capacity (Martin, Mehrotra, and Prasad 2009; Martin and Prasad 2014; Kiser and Karceski 2017), with evidence suggesting that it is an increasingly politicized centerpiece (Campbell 2009; O’Brien 2017). In addition to the role of taxation, we also lack systematic data on how people evaluate the appropriateness of market exchange, based on race or class. This creates a gap in our understanding, because there is evidence suggesting that tax attitudes correlate with social class (Dodson 2017) and the racial composition of communities (O’Brien 2017). This study addresses the effect of the new tax on sweetened beverages, which has been gaining currency across the United States and beyond. I conduct a factorial survey to test how

taxing a morally debated commodity influences people's moral evaluations, along with the role of race and class-based markers in their shaping.

Multiple sociological studies identify markets as moralized and moralizing entities (Zelizer 1979; Healy 2006; Boltanski and Thévenot 2006). Firstly, markets are *moralized*, because people's sense of the moral underpinnings of a market, a sense of whether the trade is socially acceptable and appropriate, determines market success (Zelizer 1979; Healy 2006; Quinn 2008). In cases where most people disapprove of a market exchange, taboos before exchange can be circumvented so that what goes on is not classified as exchange in the first place (Rossman 2014). Secondly, markets are *moralizing*, because they construct the categories and norms by which participating actors are classified based on their moral worth (Fourcade and Healy 2007), or even acquire new market identities.

However, two big gaps limit our understanding of moral markets. First, the existing sociological literature on morals and markets has so far overlooked one of the most important tools that signal and enforce morality in markets: "sin" taxes. While research shows that the government has the last word in whether a market is moral enough to be legal (Titmuss 1997; Healy 2006), we know very little about the role governments play in influencing the moral status of commodities that have long been part of the legal economy. This is a problem because we know that the state is an active agent of moral categorization through its policy making (Skocpol 1992; Steensland 2006), and government evaluations have the capacity to signal moral status in the economy (Polanyi 2001; Somers and Block 2005). Therefore, we expect government evaluations and signals to play a role in moralizing markets, beyond their role to protect the consumers, and facilitate trust between buyers and sellers (Zelizer 1979). We especially expect this from sin tax policies; because the main function of this category of taxes departs from

revenue generation (Kiser and Karceski 2017). Sin taxes have historically been used to discourage undesirable behavior (e.g., via taxes on sugar, tobacco, alcohol). Like its precedents, the new tax on sugary beverages too, might target undesirable health choices. In view of the trend toward commodification, the new sugar tax might have the motive to internalize the externalities of “costly” health choices. In fact, this emerging trend of sin taxes that target health and wellbeing are expected to rise over time (Kiser and Karceski 2017).

Second, we know that valuation is “socially and culturally patterned” in markets (Beckert 2009:255), where social signifiers such as race or class can organize evaluative processes and sense of self-worth (Bourdieu 1984; Lamont 2000; Hitlin and Vaisey 2013). For instance, Ray (2019) proposes a theory of organization as fundamentally racialized, pushing for a research agenda that explores how organizations construct group-based interests, at the expense of extending rights to others (p. 47). However, the role of race and class markers remains nebulous, beyond rich in-depth studies of selected cases. For that reason, even though sociology has long recognized the social sources of moral variation, we still lack comprehensive data on how moral evaluations of economic activities would vary by perceptions of race or class.

The ways in which relative social positions operate in political culture needs to be explored, not assumed (Bourdieu 1984; Eliasoph 1998), in a setting-sensitive fashion (Eliasoph and Lichterman 2010). For instance, while it may seem plausible to expect relative group positions based on race and class to operate similarly, this assumption requires scrutiny, with an eye on the histories of power struggles that have come to define their respective collective identities, within the context of health and morality (Saguy 2013; Stringer 2019). While psychological experiments have focused on moral evaluation at the individual level, morality’s variability with regard to government signaling has largely remained unaddressed. To address

these two gaps, this study uses evidence from a survey experiment on Mechanical Turk to examine how sweetened beverage taxes might influence evaluations of soda consumption, a practice that is racially and class patterned. By manipulating the race and class of the imagined soda consumer, I test how social status matters for evaluations of a morally contested consumption practice.

To investigate moral variability with respect to taxing soda, and the social markers of the buyer, I test how people evaluate soda consumers in reference to the healthcare market. The market of healthcare in the United States provides an appropriate case to study moral classifications for multiple reasons. As I will explain below, health in general, and healthy eating in particular, have increasingly been moralized (Metzl and Kirkland 2010) and historically racialized (Saguy 2013; Stringer 2019). The tax on sweetened beverages is tied to health concerns, therefore we would expect it to have the most direct effects on moral classifications in terms of health. Access to health care is not an unconditional entitlement granted to all in the United States. Therefore, we can expect health-related information, such as sugary drink consumption, to influence evaluations about eligibility or worthiness in health markets. Even Patient Protection and Affordable Care Act (ACA) has exceptions per health-status, which permit premium surcharges to be applied to tobacco users, another morally contentious commodity. And finally, access to health care is intimately tied to people's life chances, reflecting and producing social inequalities. While the ACA has recently led to a fundamental shift in social welfare provision, entitlement to health insurance coverage and health services remains unequal (Gutierrez 2018). Therefore, studying evaluations in reference to the health market can show us how the government influences moral categories, even when it does not directly make adjustments in the health care system. Discovering significant effects for

something as seemingly trivial as the soda tax on health evaluations would mean there is a need to take the relationship between the state and moral evaluations more seriously. Moreover, given how social signifiers such as race and class inform the evaluation of practices at large, I also address their impact on moral judgements in the study.

In short, this study pursues unanswered questions about how the state can influence morality in markets, by testing the effects of the sweetened beverage tax. I combine the insight from multiple sociological literatures to ask: What is the state's influence on moral judgements associated with everyday market practices? And, how do signifiers such as race and class impact moral evaluation in markets, influenced by such changes? I test how a sin tax on consumption can impact moral evaluations in health markets; an institution that holds a core position for people's life chances. I expect that this study will be of interest to scholars of sociology, psychology, social policy, as well as public health.

Below, I review the existing literature that bridges morality with health and politics and show why tax policy is pertinent to understanding the state's role in shaping morality in health markets. Following the "new sociology of morality" perspective (Hitlin and Vaisey 2013), I argue that institutional changes can influence moral evaluations in reference to markets where individuals' social positions further inform the evaluation of practices. I then test this explanation using a factorial survey.

My research presents experimental evidence that moral judgements in health markets feed from social markers such as race, ethnicity and political affiliations. I find that this is especially the case for attitudes about distinctly politicized and racialized topics, such as having access to health care and using public assistance. Particularly for these politically salient issues, moral evaluations remain relatively inelastic to the details of the particular event being evaluated.

Rather, the existing social and political positions of the respondents inform their moral judgements. Further, findings suggest that government signaling through taxes can have a significant impact on moral evaluations pertaining to public life. For matters that are not distinctly politicized in the public discourse, the tax makes buying sweetened drinks perceived as less wrong. Lastly, I find evidence suggesting that lower status groups may be held to lower standards of moral conduct, in comparison to members of higher status groups, even when they engage in identical practices. In short, the study points to variation in moral judgements based on social markers and government signaling. The politicized status of regulation of consumption, and the unsettled status of the right to health care provide explanations for the conditions under which the studied factors achieve significance.

Morality and Politics

Sociology has recently returned to long-forgotten questions that address morality (for an overview, see Hitlin and Vaisey 2013). Leading up to the moral return, Hunter (1991) portrayed morality as a defining feature of American politics, where morality showed up as a determinant of political divides; one that shaped people's positions with regard to policies, as varied as abortion, gun rights, immigration, and even climate change. Since then, many studies have held morally informed theories to empirical test, to understand how morality influences the variation in attitudes. We now say with more confidence that moral values are an important lens through which social and political contentions are understood.

Looking at the intertwined relationship between morality and politics, existing literature has widely addressed how moral values influence political action. This includes how moral values influence voting behavior (Lamont 2000) or explain political outcomes by accounting for the differences in values that voters uphold (Knuckey 2007; Prasad et al. 2009). However,

literature has also noted that morality is not a constant, unchanging set of beliefs. In addition to its role in explaining differences, the “new sociology of morality” (Hitlin and Vaisey 2013) argues that morality can also be an outcome, operating as a *dependent* variable in our understanding of the social world. We can therefore ask how social reforms, processes, and institutions reproduce or revise moral classifications (p.54). This makes the field a fertile ground to ask the state’s role in shaping moral evaluations with respect to the market for healthcare, a recurring frontline of politics in the United States.

Morality and the Economy

Markets too, abound with moral meaning (Zelizer 2012), consistent with the rest of social life that involves human action and interaction. Sense making in economic life is socially and morally informed. Not only meaning, but judgements in the market also rely on and are embedded in social processes (Beckert 2009). Zelizer’s pioneering work in economic sociology traces the commodification of morally controversial products and services (Zelizer 1979, 1985, 1994) where morality stands as a crucial condition before the formation of new markets. In this Zelizer-led markets and morals literature, a variety of cases have been studied, such as life insurance markets (Zelizer 1979), exchanges in organs and cadavers (Healy 2006; Anteby 2010), and even whale watching (Lawrence and Phillips 2004). These studies have portrayed the moral underpinnings of a market as important determinants of its acceptability and success. While existing works offer significant insight into market formation vis-a-vis moralization, the changing moral value of less contentious, everyday products have remained largely unaddressed. Looking at the changes in the fiscal underpinnings of existing commodities enables me to identify the effect of the change in moralization. By using an existing product with a changing

underpinning, I am better positioned to focus on the shifts in the moral valuation of products that are already in circulation. Thus, my study can address, not only how something can legally and successfully enter the market, but also the conditions under which moral underpinnings change with respect to goods that have already been commodified, such as tobacco, alcohol, or sugar.

Moralization of Health

Morality does not prescribe a right set of behaviors in a broad sense. Rather, moral reasonings are often formulated as the right way to behave, with an eye to one's well-being (Sayer 2010:167). With the rise of health-valuing culture in the past few decades (Crawford 2006), the affinity between the pursuit of the good and the pursuit of the healthy has grown even closer together. Conforming to healthy practices and the pursuit of a wholesome lifestyle have become important signs of social standing.

Moreover, the moral criteria that help define the self are being used to assess others in a similar way (Crawford 2006). One's health status ends up providing the means to classify, stigmatize, or otherwise mark distinctions in social life (Becker 1986; Roberts and Weeks 2017). People convey who they are through what they eat; not just to themselves, but also to others (Mintz 1985). Meanwhile, health and wellbeing have been understood through a discourse that elevates individual responsibility. These developments have led scholars to draw attention to the closer affinity between health and morality (Crawford 1980; Conrad 1992; Metzl and Kirkland 2010; Saguy 2013).

However, the affinity between the pursuit of the good and the pursuit of the healthy has not occurred on its own. Adopting healthy practices and following healthy lifestyles have become matters that take up significant place in public discourse. Health related information and

news abound in mass media and advertisements. For instance, in 2016, the advertisements for the soda tax campaign in Philadelphia have costed over \$5 million, for and against combined (Davies 2017). In addition to the media influence, public policy nudges such as health warning labels, consumption regulations, and other fiscal carrots and sticks, have made the state a particularly influential figure in this field as a classifier, categorizer and signaler. However, public interventions devised to improve health are also known to harness stigma (Roberts and Weeks 2017). Even ACA has exceptions for tobacco use and wellness program participation, despite its move away from “health-status based rating in the individual market” (Roberts and Weeks 2017:487). By taxing tobacco products and singling out tobacco use as worthy of insurance surcharge, law and policy makers can stigmatize, without any clear evidence that surcharge leads to higher chances of kicking the habit (p. 487).

Moreover, the moralization of health through law and policy can propel other biases based on race and class. Soda consumption is at the intersection of such discrepancies. The sweetened beverage tax provides an important case to understand the intertwining of health, morality, and the state. The growing debate around taxing sugary drinks can be understood in this context. More than 30 million Americans are diagnosed with diabetes, and another 84 million have a pre-diabetes condition, as of 2015 (CDC 2017). Starting with Berkeley, California’s approval of a sugary beverages and soda tax in 2014, six other cities have passed similar policies, and numerous other cities are now pondering a similar sin tax to address health concerns. Meanwhile, public pressure led to the repeal of the tax in Cook County, Illinois, in 2017, only two months after it was put into effect (Lentino 2017). States such as Arizona and Michigan have preemptively prohibited their local governments from passing sugary beverage taxes in the near future.

Similar to more established sin taxes, put on goods such as tobacco and alcohol, moral justifications have been put forth by those who favor and oppose the emergent tax on sweetened beverages. Those in favor point to potential health benefits of decreasing sugar consumption, based on economic theory that expects so, given the increases in price¹. Meanwhile, opposing parties stress the disproportionate impact of the tax on lower income groups and communities of color, who are more likely to consume high sugar, processed foods and beverages². Despite the significant difference between the two views, both betray how taxes can impose morality. However, our existing knowledge on the effects of sin taxes on individual's moral valuations remains limited. The new beverage tax can provide insight into morality in the everyday life of markets.

The State

Political sociologists have long argued that the state and the economy are mutually constituted (Bourdieu 1990; Block 1994; Davis 2012; Quinn 2017). This literature has rejected the question, "What is the state's role in the economy?" arguing that it would hide under it a belief that the state and the economy are analytically distinct, autonomous entities (Block and Evans 2005). Situated at the intersection of the economic and the political, tax policy is a paragon for state's economic activity. Studying the changes in tax policy that affect people's everyday behavior, such as the special tax on sweetened beverages, can shed light on the state's influence on moral evaluations.

¹ Anticipating the effects of sugar-sweetened beverage taxes remains difficult, but Zhen et al. (2014) predicts an increase in sodium and fat intake for soda consumers, and a higher welfare loss for low-income households.

² The baseline report by Seattle's Sweetened Beverage Tax Evaluation Team (2018) shows that the consumption of sugary drinks is higher among low-income households, non-Hispanic Black and Hispanic communities. Because Seattle is one of the early implementers of the tax, concerns that have been raised about the disproportionate impact of the tax can give us insight about what to expect elsewhere, were it to become more common.

Government's tax on soda at the local level is especially interesting, as it coincides with the federal level subsidies on corn syrup that goes into most sweetened beverages. Taken at face value, the manufacturers appear to be incentivized to produce goods that consumers are later penalized for consuming. However, in this study, I refrain from seeing the state as a unitary actor. There exists no state, as such. Rather, the state embraces many institutions, interacting with society at different levels, with multiple scales of governance, where irreconcilable reasonings concur (Mitchell 1991; Migdal 2001; Mayrl and Quinn 2016; Morgan and Orloff 2017). Consequently, the nature of the state makes possible this supposed paradox. The soda tax gives empirical evidence to the ways in which irreconcilable moral reasonings occur within different institutions belonging to the state field. This also goes to show how morality in markets is far from a set category of beliefs, determined by any given institution. Rather, it is the resulting product of the constant interaction of political, social, economic elements that are capable of signaling contradictory messages at multiple levels of governance.

In addition to the seeming paradox of the tax and the subsidy, there are additional reasons why the soda tax is an appropriate case to study sin taxes, especially when compared to more established ones such as those on tobacco or alcohol, the histories of which span centuries. Figure 1³ shows the historical trend for newspaper articles that mention the tax on sugary drinks. It highlights that taxing sugary drinks is a novel idea that had hardly been mentioned until 2010. Because soda taxes are new, it is ripe for an experimental perspective, since most people will not yet take for granted that soda should be specially taxed. Therefore, the new tax on sugary drinks provides a unique opportunity to test the state's influence on morality. Studying the tax at its

³ I base this on my LexisNexis search results for "(soda or sugar! or sweetened beverage) w/P tax". w/P restraints results to those that mention the two elements in the same paragraph. This is based on the first 1000 articles on this topic, ordered by relevance. I check for duplicates, and filter results to United States publications.

inception lets us escape the ‘amnesia of genesis’ (Bourdieu 1990). It makes possible an empirical move toward understanding what it means for the state to impose morality in social life.

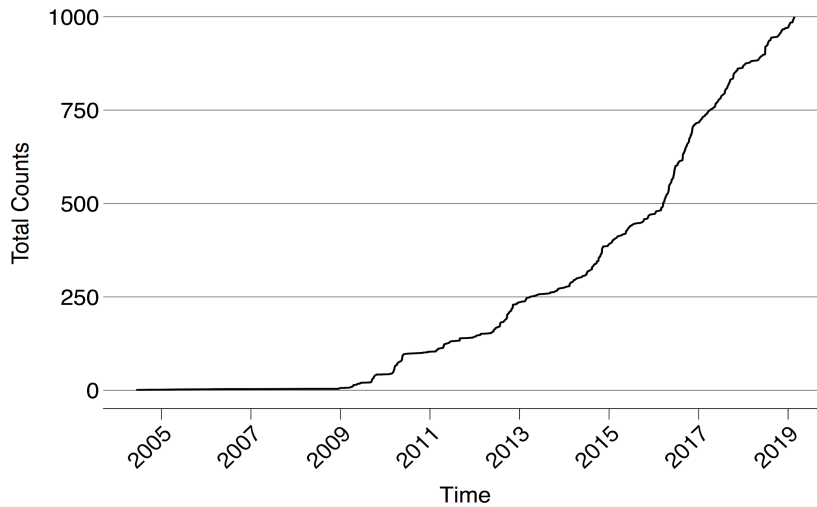


Figure 1. Distribution of the Top 1000 Newspaper Articles Related to the Soda Tax

Tax Policy

Economic valuation...does not stand outside of society: it incorporates in its very making evaluative frames and judgments that can all be traced back to specific politico-institutional configurations and conflicts.

(Fourcade 2011:1731)

Taxation has received vast attention from social sciences across the board. Schumpeter (1954 [1918]) recognized how the hands of tax policy reach into the manifold areas of economic organization, social interaction, and culture. Marx (1969:482) famously called taxes the state’s “source of life;” while Campbell (1993:164) emphasized how fiscal policy has been embedded in a complex web of social, political and historical contexts, bestowing a tool to investigate them all. In other words, tax system not only generates the revenue to keep the state running, but it also operates as an influential tool, determining how the resources will be collected from the different social layers. While doing so, its particular arrangements lead the fiscal duty and

benefits to fall differently on social groups. These processes cut across many issues of justice, inequality and poverty, forming new relations across society through the tax system. This is perhaps why fiscal sociology is deemed an ideal starting point to understand society, shedding light on its political temperament (Schumpeter 1954).

Tax Policy as Relational Work

For Zelizer, all economic activities abound with processes of differentiating meaningful social relations (2012:145). The meaning, including the moral value bestowed upon economic transactions and transactors, is negotiated in economic relations. This framework can be applied to tax policy. As a tool of statecraft that diffuses into markets and beyond, taxes influence processes of meaning-making. While Zelizer's original framework of relationality puts the main emphasis on interpersonal relations, it also pushes for a research agenda that would address macro-level structures through a relational understanding. Namely, taxes and the earmarking of tax revenues can perform important relational work.

In addition to the utmost cases where moralization determines appropriateness for entry into the market, we can consider the moral valuation of things that are already being bought and sold on a regular basis. Moderating the processes of meaning-making, taxation has such a capacity to influence moral valuation associated with economic practices. Therefore, moralization is not only a question of whether something is appropriate to be bought and sold in the market. The punishment for everyday practices that challenge social desirability can be fiscal. Having said that, the function of sin taxes goes beyond the modification of everyday practices (i.e., decreasing the consumption of sugary drinks). Through its role in the governance of fiscal responsibilities in society, tax policy can have a goal to internalize externalities, such as

in the context of publicly funded health care, as discussed above. In short, monetary valuation begets moral valuation.

Historical Institutionalism

The historical institutionalist literature takes political institutions as critical reference points in the making and shaping of political choices (Steinmo 1989). Institutions, including those pertaining to the fiscal sphere, provide the broader field in which various actors (i.e., governmental officials, actors of civil society, activists) set forth their preferred policies (p. 533). Accordingly, institutions have the capacity to shape the way actors define their interests, structuring the way actors relate to power, as well as to other social groups (Thelen and Steinmo 1992). Therefore, expecting the introduction of a new tax to shape evaluation and interests in public life, would be consistent with historical institutionalist approaches.

As much as this literature points up the moderating role of institutional structures in the shaping of preferences in public and political life, institutions are never viewed as the only cause of outcomes (Thelen and Steinmo 1992:3). What actors prefer and desire is setting-sensitive; where their goals, strategies and preferences are to be explained, not assumed. This problematizes the drawing of clear-cut lines between, say, class-based interests and judgements in economic life. Therefore, studying a set of different outcomes with respect to morality in health markets, can clarify the relationship between tax policy, social positions, and political interests.

New Fiscal Sociology

The new fiscal sociology literature provides alternative understandings of the place of taxes in the American psyche. Research in this area has been debunking the taken for granted meaning of taxes for Americans (Williamson 2017); going as far as to show we do not genuinely know what taxes represent for Americans, and lack information about people's sense making (Kidder and Martin 2012).

As scholars rethink the place of tax policy in the American psyche, they show that tax talk spans race talk (Wilson and Taub 2006), moral boundaries (Kidder and Martin 2012), and the marking of group positions (O'Brien 2017). Claims of appropriate status order are intertwined with views about taxes. Tax talk can itself be a form of relational work and mark status. For instance, Kidder and Martin (2012) show that Americans use tax talk to establish group positions. This is not always done by talking about taxes as such, as relational work around taxes can take the shape of other policy discussions, including health care (Kidder and Martin 2012). This shows the merit in studying tax policy alongside the politics of health care, which would shed light on contemporary status politics.

Research has also challenged the long-held belief that Americans simply hate taxes; Vanessa Williamson describing this belief as a "truism without the benefit of being true" (Williamson 2017:xi). This approach problematizes the idea that taxation is fiscal punishment, and therefore leads to negative moral signaling in society. Using interviews and survey data, Williamson shows that Americans in fact see taxpaying as a civic and moral responsibility. In other words, paying taxes is an ethical act that marks a virtuous individual, a contributing citizen. It makes one worthy of the respect of fellow citizens. However, the author is careful not to draw too simplistic a picture. Social boundaries and the disputes between different social groups also

feed into the attitudes about taxes. Her study also shows that the average American taxpayer does not give a consistent response to the economic costs that she encounters. As a consequence, and the American tax system being an especially complicated one (Steinmo 1989), it is difficult to predict how sin taxes would be perceived by Americans, vis-à-vis the broader meaning of taxes in social life. Moreover, because the right to health care is a particularly unsettled issue, constituting a front line between different social and political positions, it is difficult to predict how the sweetened beverage tax would be perceived by the American public, in relation to their attitudes about the market for healthcare.

THE CASE FOR SODA

In 2018, the food and beverage industry spent over \$29 million on lobbying, where Coca-Cola's share in it is over \$6.5 million (Russo 2018a). This amounts to at least \$6 million more than what the tobacco industry put in, where the tobacco giant Philip Morris has invested a total of \$6.2 million, which still remains below Coca-Cola's input (Russo 2018b). A significant share of the lobbying efforts goes into research and campaigns to vindicate products that raise concerns around health and well-being. In the ongoing soda tax debates as well, the American Beverage Association (ABA) has been playing a major part, with a clear "ax the tax" campaign across the country.

In contrast with the omnipresence of tobacco products and soda across the country, many places in the United States continue to fall short of adequate access to affordable and nutritious food. Lower income neighborhoods and communities constitute a large share of these food deserts (Title VI, Sec. 7527). In other words, healthy or not, habits of consumption are not

necessarily the outcome of personal choice or preference, but the byproduct of structural and institutional inequities that shape access and affordability (Alkon et al. 2013).

Private actors are not the only relevant market players that influence public reception and valuation. The government, via its various organs and policy tools has had a huge influence on the making and shaping of industries (Crawford 2006; Alkon et al. 2013). Taxation, the lifeblood of the state, is the primary form in which state and society interact on a daily basis. In addition to its fiscal power, the tax code also represents the symbolic power of the state to classify and categorize market commodities. By this logic, despite the billions in dollars spent on making the soda industry look good, tax policy might signal contradictory messages that influence the public perception of commodities.

RESEARCH DESIGN

I use a survey experiment on Mechanical Turk to investigate how sin taxes and social markers affect people's moral evaluations of soda consumption. Survey experiments have been gaining popularity in the social sciences. Drawing on the power of random assignment, they can establish causal inferences and isolate effects, without the financial costs associated with a field experiment. Further, randomized experiments can complement existing case studies by helping us put moral evaluation to systematic testing (Schilke and Rossman 2018:2).

Existing research finds that surveys, and the fixed list response format in particular, produce a reliable depiction of moral decision making in real life (Narvaez and Bock 2002; Vaisey 2009). Survey questions demand less cognitive effort, in comparison to their less structured, interview counterparts. As a result, surveys can channel practical consciousness, as opposed to deliberation (Vaisey 2009:1688), giving surveys an advantage over interviews at

predicting “morally relevant behavior” (p. 1690). Vaisey (2014) further points out that giving people the option to agree or disagree with statements can resemble picking the suspect in a line up, where people can identify the right choice, even if they were not able to articulate it on their own. This is potentially more accurate than interview data, which, according to Vaisey, is more akin to describing a suspect to a sketch artist.

I conduct my study using the platform Qualtrics, via Amazon Mechanical Turk (MT). MT has become an increasingly common platform for studies conducted in sociology, psychology, and other social scientific disciplines. Using MT is desirable, because it provides access to a diverse set of participants, especially in comparison to college student pools (Hunzaker 2016; Schilke and Rossman 2018). Furthermore, research suggests that crowdsource platforms such as Mechanical Turk are very promising, particularly for factorial surveys (Weinberg, Freese, and McElhatten 2014), isolating relations of cause and effect. Adding controls for the sociodemographic characteristics of the participants has been shown to reduce the differences between the findings from crowdsource platforms, and population-based platforms (Weinberg, Freese, and McElhatten 2014). I follow existing studies and account for sociodemographic information in my analyses.

Despite the convenience and desirability of crowdsource platforms for survey experiments, a common concern is that they do not allow control over the study as much as their laboratory counterparts. Even though crowdsource platforms facilitate access to more diverse and large-scale samples than laboratories, they also have less room for experimental control over the participants to ensure they do attend to all the details provided in the vignettes. An important advantage of this study is that it relies on short vignettes, where each participant receives a single vignette. This both prevents the treatments in one vignette from contaminating the responses in

others, and also makes it more likely that respondents pay close attention to the single vignette that they receive. In the study, the median duration for respondents to complete the total survey was under 2 minutes (1:44), while the mean was under 3 minutes (2:26). This includes the time spent to collect sociodemographic information at the end of the survey. Furthermore, 90 seconds was considered as the minimum length required for careful evaluation, and responses under this set duration were removed from the final dataset.

Survey Design

How does taxing a morally contested product, the perceived race of the buyer, and the perceived class that the buyer belongs to, impact how he is judged by others? To answer this question, I randomly assign participants to 8 groups, which vary in two-level tax, race, and class factorial dimensions (2^3).⁴ In each treatment condition, the participants will receive an event description about a man, who buys a 12-pack of soda before going home at the end of a work day. The first treatment is the presence of a tax. Participants who receive this will be informed about the tax (versus no mention) in the event description. For external validity, I base this on the notices that currently exist in stores. Given the racial and class differences in the consumption of sugary beverages, and concerns about the disparate impact of the tax across different social groups, the second and third treatments test for the effects of race signals (white or black) and class signals (working class versus no class signaling), respectively. Previous experimental studies have used names to signal race (Bertrand and Mullainathan 2004; Gaddis 2017), while other works have shown occupation as one of the main indicators of class signaling (Thomas

⁴ See Appendix A for a table of experiment condition groups, and Appendix B for the questionnaire.

2018; Coleman 1978). I follow these existing works by manipulating the name⁵ and job title⁶ of the soda buyer in the event description to signal race and social class. All three factorial dimensions (tax, race and class) are randomly assigned.

After reading their assigned passage, the respondents are asked to participants are asked to assess six statements about the soda buyer, using a seven-point scale (from “Strongly disagree” to “Strongly agree,” with “Neither agree nor disagree” in the middle). Each of the statements measure a different dimension of moral judgement with respect to the purchase.

First, respondents are asked to assess how much they agree or disagree that it is wrong for the imagined buyer to buy sugar-sweetened soda. Secondly, they evaluate if it would be wrong for this soda buyer to share the drink with his children. These are followed by three questions that ask the respondents to assess the appropriate status of the soda buyer, with respect to the US healthcare market.

The first health market question addresses market identity; whether consuming soda should be relevant for one’s medical record. Given the growing share of individualized data and its usage in ranking, measuring, scoring (i.e., classifying), this will test how one’s appropriate position in markets can be influenced by a sin tax imposed on consumption. The race and class dimensions explore how the appropriate market identity varies along these lines.

As discussed above, the moralization of health has made health status an amenable tool to assess one’s self and others. Further, these moral assessments can work with other biases that are

⁵ I follow Gaddis (2017) on how to signal race by name in an experimental design. I include names that were highly perceived as a particular race in his study. Although race and class are closely intertwined in the US context, I exclude names that were in the lowest and highest quartiles of mother’s education within each race group. This is to minimize variation in the perceived economic class per racial group.

⁶ I use American Community Survey (ACS) data and select from the most popular jobs by income bracket. I restrict sample to those who are 25-65 years old, who have worked at least three months in the past year. I use janitor to signal lower class, because it is one of the ten most popular jobs at the lowest income brackets, up to the 50th percentile.

rooted in the social markers of race and class. Because people have come to perceive of health as a personal responsibility, the following questions use health care premiums and eligibility in order to operationalize the moralization of personal health conduct. Respondents evaluate if soda consumption should influence eligibility for health insurance. Next, they also assess if soda consumption should go into the calculation of health insurance premiums.

Markets can produce different classification situations (Fourcade and Healy 2013). On the one hand, markets can determine who is eligible to enter their territories. On the other hand, once inside the market, classification means there are different levels of access to goods and services, each with their respective fees and premiums. Market classifications in the neoliberal era are expected more closely to follow the latter logic (Poon 2009; Fourcade and Healy 2013) by valorizing activities within the market (Oleschuk 2019). Rather than totally excluding certain groups from participating, markets can valorize people appropriately, so they are kept within domain. That means, while deviating from the “right” diet may not kick you out of the health system, it would still be appropriate to charge you more for it.

The last question on the survey bridges the soda tax to the Supplemental Nutritional Assistance Program (SNAP), previously known as Food Stamps. Significant efforts have been made in the United States to ban buying sugary drinks with SNAP. The final question on the survey explores this relationship, where the respondents are asked to imagine that the soda buyer receives public assistance monies, such as SNAP. They assess if it would be wrong for him to use this assistance money to buy sugary drinks. Finally, the respondents answer sociodemographic questions about themselves, and are asked if they had any comments about the study, before receiving a code to receive monetary compensation.

Hypotheses

I expect the tax to decrease the approval of soda purchase. I also expect the tax to increase soda consumption's influence in market evaluations. Further, I hypothesize that the relationship between soda consumption and moral evaluations would vary by race and class. I propose the following hypotheses:

H1: The soda tax will increase the disapproval of the soda buyer, compared to identical scenarios without it.

H2: The tax will cause soda consumption to be viewed as more relevant for medical records, compared to identical scenarios without the tax.

H3: The tax will cause soda consumption to be viewed a factor to calculate health insurance premiums, compared to the identical scenarios without the tax.

H4: The tax will increase approval for soda consumption's role in determining insurance eligibility, compared to identical scenarios without it. However, this exclusionary effect is not predicted to be as strong as within-market classification, based on insurance premiums.

H5: For all the scenarios, the respondents will exhibit greater moral disapproval if the signaled race is black (versus white).

H6: For all the scenarios, the respondents will exhibit greater moral disapproval if the soda buyer is signaled as working class (versus no class signaling).

Power Calculations

For overall effects of the treatment, power analyses were conducted for a sample size of 500 per group. This assumes a total N of 4000 for the eight groups in the proposed design. A two-tailed t-test with the significance level of 0.05, shows that a relatively small effect size of 0.22 would be

detectable. This sample size will help me attain sufficient statistical power to test for the effects of tax, race, and class on morality, as well as to explore the effects of other covariates, such as the respondent's income, ideology, and race/ethnicity.

DATA AND RESULTS

Table 1 displays basic descriptive statistics for the survey sample. The survey was only open to MT participants residing in United States, where a total of 4031 participants (2248 women, 1765 men) were recruited. The survey participants could select multiple races they identified with, and 3176 of them (78.7%) identified as at least partially white. The annual household income was between \$30,000 and \$39,999 for the median respondent.

Section below reports the ordinal logit regression results using two models for each outcome. Model 1 (simple model) only uses the treatments (i.e., *Tax*, *Jamal*, *Working*) to predict outcome. Model 2 keeps the same predictors as Model 1, but adds the respondent characteristics. Controls for race are *White*, *Black*, *Asian*, American Indian or Alaska Native (*AmInAlaska*), Native Hawaiian or Pacific Islander (*NatHawPacIs*), and other (*Other_race*). There is no race reference category, because it was not taken as mutually exclusive. I also control for Hispanic status (*Hispanic*) and Income in \$1000's (*Incomek*). Finally, controls are added for political views, using the categories Democrat, Republican, Independent, No Preference and Other. Democrat is the referent category for political views. Model 2 has slightly fewer observations than model 1 (N=4031), due to missing data for some respondent characteristics.

Table 1. Basic Descriptive Statistics for Respondents

Variable		N (%)	Median
Gender	<i>Male</i>	1765 (44)	
	<i>Female</i>	2248 (56)	
	<i>Other</i>	18 (<1)	
Age			35
Education			Bachelor's degree
Ethnicity	<i>Hispanic or Latinx</i>	386 (9.5)	
Race	<i>White</i>	3176 (78.7)	
	<i>Asian</i>	358 (8.8)	
	<i>Black</i>	452 (11.2)	
	<i>Native Hawaiian or Pacific Islander</i>	15 (<1)	
	<i>American Indian or Alaska Native</i>	71 (2)	
Political view	<i>Republican</i>	981 (24.3)	
	<i>Democrat</i>	1694 (42)	
	<i>Independent</i>	1147 (28.4)	
	<i>Other</i>	209 (5)	
Annual income			Between \$30,000 and \$39,999

A) HOW WRONG IS BUYING SODA?

Table 1 presents the ordinal logit regression results for how wrong respondents think buying soda is, in relation to the imagined buyer in their assigned scenario. Respondents indicate how much they agree or disagree that it is wrong for the imaginary person to make this purchase. Higher values represent stronger endorsement that buying soda is wrong, as per the 7-point scale from “Strongly disagree” to “Strongly agree”. According to regression results, the treatments for tax and race (Tax, Jamal) reached statistical significance, while the working class signal

(Working) did not.⁷ In both models, *Tax* and *Jamal* treatments decreased the likelihood that buying soda was considered as wrong.

Further, there was significant variation in the outcome of interest based on respondents' own sociodemographic characteristics. As Table 1 shows, being white significantly decreased, while Hispanic status significantly increased, the odds of finding the purchase wrong. Household income had no significant effect on respondents' judgements; however, subscribing to Republican views decreased the odds of finding the purchase wrong, compared to the referent category (Democrat).

Table 2. "Buying Soda Is Wrong" Regression Results

	(1)	(2)
EXPERIMENTAL TREATMENTS		
TAX	-0.220*** (0.056)	-0.218*** (0.056)
BLACK	-0.123** (0.056)	-0.135** (0.056)
WORKING CLASS	-0.028 (0.056)	-0.018 (0.056)
RESPONDENT CHARACTERISTICS		
RACE AND ETHNICITY		
ASIAN		0.101 (0.190)
BLACK		-0.119 (0.186)
WHITE		-0.490*** (0.181)
AMERICAN INDIAN OR ALASKA NATIVE		-0.531** (0.226)
NATIVE HAWAIIAN OR PACIFIC ISLANDER		0.084 (0.444)
OTHER		-0.173 (0.260)
HISPANIC		0.479*** (0.101)

⁷ It is interesting to note that the sign of the treatments are the opposite of the pilot study findings.

POLITICAL VIEWS AND INCOME

INDEPENDENT		-0.201*** (0.068)
NO PREFERENCE		-0.238 (0.153)
OTHER		-0.166 (0.239)
REPUBLICAN		-0.279*** (0.073)
DEMOCRAT		(REFERENCE)
INCOME (in \$1000's)		-0.001 (0.001)

OUTCOME LEVELS

STRONGLY DISAGREE DISAGREE	-1.323*** (0.061)	-1.877*** (0.197)
DISAGREE SOMEWHAT DISAGREE	-0.093 (0.057)	-0.624*** (0.195)
SOMEWHAT DISAGREE NEITHER AGREE NOR DISAGREE	0.416*** (0.058)	-0.106 (0.195)
NEITHER AGREE NOR DISAGREE SOMEWHAT AGREE	1.066*** (0.060)	0.555*** (0.195)
SOMEWHAT AGREE AGREE	2.022*** (0.070)	1.523*** (0.198)
AGREE STRONGLY AGREE	3.350** (0.105)	2.858*** (0.213)
N	4031.000	4029.000
logLik	-7134.617	-7079.642
AIC	14287.235	14201.284

*p<0.1; **p<0.05; ***p<0.01; (Standard Error).

B) HOW WRONG IS SHARING SODA WITH CHILDREN?

Table 3 displays ordered logistic regression results for how wrong respondents viewed the act of sharing soda with children. Following the structure of the preceding question, respondents indicate how much they agree/disagree that sharing soda with children is wrong. The race treatment (Jamal) reach statistical significance. In other words, sharing soda with kids is

considered less wrong by respondents, if the buyer in the scenario was signaled as black, as opposed to white. However, in contrast with the previous question, the tax treatment had no significant effect for sharing soda with kids.

Further, I discovered important variations in outcome based on the sociodemographic characteristics of the respondents. Hispanic status reached statistical significance, where Hispanics found sharing soda with kids as more wrong, compared to their non-Hispanic counterparts. The results also show variation in evaluations based on political views and income. Identifying as a Republican decreased the odds of negative moral judgement, compared to the reference category (Democrat). Similarly, but by a smaller magnitude, Independents also had a significantly more positive interpretation of the scenario, than Democrats. Finally, a positive and significant relationship was found between income and the outcome of interest, where increases in income reflected stronger disapproval of sharing soda with children.

Table 3. “It is wrong to share soda with kids” Results

	(1)	(2)
EXPERIMENTAL TREATMENTS		
TAX	-0.071 (0.055)	-0.063 (0.056)
BLACK	-0.226*** (0.055)	-0.230*** (0.056)
WORKING CLASS	-0.034 (0.055)	-0.027 (0.055)
RESPONDENT CHARACTERISTICS		
<i>RACE AND ETHNICITY</i>		
ASIAN		0.094 (0.185)
BLACK		-0.231 (0.180)
WHITE		-0.258 (0.175)

AMERICAN INDIAN OR ALASKA NATIVE		-0.208 (0.220)
NATIVE HAWAIIAN OR PACIFIC ISLANDER		0.468 (0.421)
OTHER		-0.038 (0.253)
HISPANIC		0.265*** (0.100)
<i>POLITICAL VIEWS AND INCOME</i>		
INDEPENDENT		-0.233*** (0.067)
NO PREFERENCE		-0.269* (0.151)
OTHER		-0.460* (0.241)
REPUBLICAN		-0.395*** (0.073)
DEMOCRAT		(Reference)
INCOME (in \$1000's)		0.002*** (0.001)
<i>OUTCOME LEVELS</i>		
STRONGLY DISAGREE DISAGREE	-1.816*** (0.065)	-2.074*** (0.192)
DISAGREE SOMEWHAT DISAGREE	-0.649*** (0.058)	-0.894*** (0.190)
SOMEWHAT DISAGREE NEITHER AGREE NOR DISAGREE	0.095* (0.057)	-0.139 (0.189)
NEITHER AGREE NOR DISAGREE SOMEWHAT AGREE	0.661*** (0.058)	0.433** (0.190)
SOMEWHAT AGREE AGREE	1.637*** (0.065)	1.418*** (0.191)
AGREE STRONGLY AGREE	2.778*** (0.086)	2.562*** (0.199)
N	4031	4029
logLik	-7526.306	-7486.404
AIC	15070.611	15014.808

*p<0.1; **p<0.05; ***p<0.01; (Standard Error).

C) *THE MARK OF A MEDICAL RECORD*

Table 4 shows ordered logistic regression results for soda consumption's role in medical records. Participants were asked how much they agreed/disagreed that consumption of sugary

drinks should go into the medical record of the person described in the vignette. Higher values represent stronger agreement with the statement, according to the 7-point scale from “Strongly disagree” to “Strongly agree”. In both models, the experimental treatments of *Tax* and *Jamal* both achieve statistical significance. When the person doing the purchase was signaled as non-white, this made it less likely for respondents to consider their soda consumption as a factor to go into medical records. This suggests that the race of the soda buyer matters in how practices are assessed, even when the practices are identical to each other. However, the relationship was more complicated than initially hypothesized: When the person being evaluated is signaled as black (as opposed to white), people were less likely to agree that soda consumption should be reflected in his medical record. This gives support to the idea that social markers, such as race are important to understand valuation processes in markets. When assessing whether drinking soda should be part of one’s medical identity, race can lead to different judgement calls, even when people consume the exact same drink. Yet, the way race operated contradicts how the moralization of health literature would suggest it plays out. Moral judgements perhaps operate in a more complex way; where people of lower status groups are held to lower standards of moral conduct.

Further, in both models, *Tax* treatment has a negative significant effect. People are less likely to want soda in medical records when it is a taxed beverage. Interestingly, the fine appears to inhibit moral sanctioning. The fiscal penalty perhaps compensates for the morally questioned action, making it less likely that sugar consumption is perceived as something to go into medical records.

Next, sociodemographic characteristics have significant effects on the respondents’ judgement making. Keeping everything else constant, whites are less likely to agree that soda

should go medical records, in comparison to their non-white counterparts. However, identifying as Hispanic leads to stronger agreement with the statement that soda is medically relevant. Finally, household income is found to have a weak, negative relationship with the statement that soda should be in medical records.

Political views also led to significant variation between the respondents. Out of all the measured political orientations, Democrats are the most likely to express approval of soda’s inclusion in medical records. Meanwhile, Republicans, and (to a lesser extent) those identifying as Independent are less likely to agree that medical records should cover soda consumption habits.

Table 4. Results for “Soda in Medical Record”

	(1)	(2)
EXPERIMENTAL TREATMENTS		
TAX	-0.233*** (0.055)	-0.220*** (0.056)
BLACK	-0.242*** (0.055)	-0.246*** (0.056)
WORKING CLASS	-0.025 (0.055)	-0.021 (0.055)
RESPONDENT CHARACTERISTICS		
<i>RACE AND ETHNICITY</i>		
ASIAN		0.055 (0.186)
BLACK		-0.142 (0.182)
WHITE		-0.349** (0.177)
AMERICAN INDIAN OR ALASKA NATIVE		-0.016 (0.225)
NATIVE HAWAIIAN OR PACIFIC ISLANDER		-0.596 (0.425)
OTHER		-0.306 (0.254)
HISPANIC		0.359*** (0.100)

POLITICAL VIEWS AND INCOME

INDEPENDENT		-0.143*** (0.067)
NO PREFERENCE		-0.126 (0.148)
OTHER		-0.680*** (0.227)
REPUBLICAN		-0.273*** (0.072)
DEMOCRAT		(Reference)
INCOME (in \$1000's)		-0.001*** (0.001)
OUTCOME LEVELS		
STRONGLY DISAGREE DISAGREE	-2.100*** (0.068)	-2.578*** (0.196)
DISAGREE SOMEWHAT DISAGREE	-1.161** (0.061)	-1.632*** (0.193)
SOMEWHAT DISAGREE NEITHER AGREE NOR DISAGREE	-0.690*** (0.059)	-1.155*** (0.192)
NEITHER AGREE NOR DISAGREE SOMEWHAT AGREE	0.008 (0.058)	-0.449** (0.191)
SOMEWHAT AGREE AGREE	1.040*** (0.061)	0.592*** (0.191)
AGREE STRONGLY AGREE	2.531*** (0.081)	2.092*** (0.198)
<hr/>		
N	4031	4029
logLik	-7589.259	-7553.359
AIC	15196.518	15148.718

*p<0.1; **p<0.05; ***p<0.01; (Standard Error).

D) SODA AND HEALTH INSURANCE PREMIUMS

Table 5 presents the results for the outcome related to soda's influence on health insurance premiums. Respondents were asked how much they agreed/disagreed that consuming sugary drinks should go into the calculation of health insurance premiums, for the person in the vignette description. As previously, higher values represent stronger agreement with the statement, namely that consumption should impact premium costs.

In both models, treatment for non-white soda buyer (*Jamal*) achieves statistical significance. When the imaginary soda buyer is signaled as black (versus white), people are less likely to approve consumption's inclusion in health premium calculations. In other words, even when people display identical consumption habits, the race of the consumer has a significant impact on how others evaluate them in the marketplace. Race of the consumer affects judgements around soda's role in calculating health insurance premiums, however the relationship is more complex than what existing literature would expect. Perhaps people of lower status groups are held to lower standards of morality, in their personal conducts.

Next, results present variation in outcome based on sociodemographic characteristics. Consistent with the previous outcome of interest, there is a significant effect of Hispanic status on evaluations, where identifying as Hispanic leads to stronger approval that consumption is relevant for health insurance. Meanwhile, being White increases disagreement with the statement that consumption is relevant for insurance costs.

In contrast with previous outcomes of interest, political views do not seem to lead to any significant variation in evaluations. This can perhaps be explained by the fact that no political debate around premium calculations existed in the US at the time of the study. In fact, based on the comments section, a significant number of respondents seem to draw a boundary between "poor people's grocery choices, and "for-profit insurance companies". For instance, a respondent says, "I would be interesting to see the results of this study in a context where there is no private health insurance." That health care provision was interpreted by many as a for-profit, private matter, might explain the lack of partisan divisions in the outcome. As a respondent put it, "[Government] do[es]n't give us health insurance. They should not under any circumstances try to dictate how we live."

Table 5. Results for “Soda and Health Insurance Premiums”

	(1)	(2)
EXPERIMENTAL TREATMENTS		
TAX	-0.034 (0.056)	-0.019 (0.056)
BLACK	-0.104* (0.056)	-0.113** (0.056)
WORKING CLASS	-0.095* (0.056)	-0.088 (0.056)
RESPONDENT CHARACTERISTICS		
<i>RACE AND ETHNICITY</i>		
ASIAN		0.207 (0.192)
BLACK		-0.234 (0.187)
WHITE		-0.350* (0.182)
AMERICAN INDIAN OR ALASKA NATIVE		-0.240 (0.228)
NATIVE HAWAIIAN OR PACIFIC ISLANDER		0.330 (0.427)
OTHER		-0.353 (0.265)
HISPANIC		0.485*** (0.102)
<i>POLITICAL VIEWS AND INCOME</i>		
INDEPENDENT		-0.015 (0.068)
NO PREFERENCE		0.002 (0.153)
OTHER		-0.231 (0.233)
REPUBLICAN		-0.065 (0.073)
DEMOCRAT		(Reference)
INCOME (in \$1000's)		0.001*** (0.001)
OUTCOME LEVELS		
STRONGLY DISAGREE DISAGREE	-0.896*** (0.060)	-1.124*** (0.198)

DISAGREE SOMEWHAT DISAGREE	0.074 (0.058)	-0.143 (0.197)
SOMEWHAT DISAGREE NEITHER AGREE NOR DISAGREE	0.650*** (0.059)	0.440** (0.197)
NEITHER AGREE NOR DISAGREE SOMEWHAT AGREE	1.345*** (0.063)	1.142*** (0.198)
SOMEWHAT AGREE AGREE	2.267*** (0.074)	2.070*** (0.202)
AGREE STRONGLY AGREE	3.478*** (0.109)	3.285*** (0.217)
N	4031	4029
logLik	-6989.491	-6954.609
AIC	13996.983	13951.218

*p<0.1; **p<0.05; ***p<0.01; (Standard Error).

E) SODA AND THE RIGHT TO HEALTHCARE

To explore how soda consumption affects people's perceptions of the right to healthcare, participants were asked how much they agreed/disagreed that sugary drinks should influence right to health insurance, again in reference to the imaginary buyer they were presented. This question, presented in Table 6, measured the most radical outcome out of all six dependent variables. 80% of all survey takers at least somewhat disagreed with the statement, across all treatment groups; indicating a general consensus on access to healthcare. This made it difficult to get meaningful variations in the observations.

To make sense of the widespread disagreement against total exclusion from the market, it is worth reiterating some ideas from above: In addition to extreme cases, where moralization determines appropriateness for market, we can also consider morality with respect to things that are already part of the market. It is not only a question of whether a service or good is appropriate to be bought and sold in the market. Rather, in the neoliberal era where commodification and market entry have become the common norm, where individuals are assigned responsibility for their choices, market-based instruments, such as taxation can be used

to punish or reward actors from within the market. Even though absolute exclusion from the market is unacceptable, fiscal tools that determine affordability operate in ways that can make exclusion a practical reality. The fact that the right to health care question presents an outlier only supports this understanding.

Experimental treatments did not lead to any notable variation in evaluation. However, sociodemographic characteristics, political views and income significantly influenced positions about the right to healthcare. Non-Hispanic Whites express strong and significant disagreement with viewing consumption as relevant for the right to health care. I also discovered a significant but weak, negative relationship between income and agreeing with the given statement, where increases in income correspond to stronger disagreement with having consumption impact the right to health care.

When compared to the referent category of Democrats, those identifying as Independent and those who had no political preference at all, had significantly less objection to conditional healthcare. Out of all political orientations, being a Republican led to the strongest opinion that soda should influence the right to healthcare. When considered in relation to earlier results, Republicans are less likely to judge soda consumption as wrong, but they are more likely to see it as ground for exclusion from health care. This finding reflects the politicized status of health care in the United States, where people seem to make judgements based on preexisting ideas. Decision making appears inelastic to the experimental manipulations in the scenarios.

Table 6. Results for “Soda and Right to Health Care”

	(1)	(2)
EXPERIMENTAL TREATMENTS		
TAX	0.037 (0.059)	0.050 (0.059)
BLACK	-0.049 (0.059)	-0.062 (0.059)
WORKING CLASS	-0.024 (0.059)	-0.020 (0.059)
RESPONDENT CHARACTERISTICS		
<i>RACE AND ETHNICITY</i>		
ASIAN		0.081 (0.204)
BLACK		-0.211 (0.200)
WHITE		-0.861*** (0.196)
AMERICAN INDIAN OR ALASKA NATIVE		-0.403* (0.237)
NATIVE HAWAIIAN OR PACIFIC ISLANDER		-0.265 (0.469)
OTHER		-0.726*** (0.281)
HISPANIC		0.639*** (0.104)
<i>POLITICAL VIEWS AND INCOME</i>		
INDEPENDENT		0.158** (0.072)
NO PREFERENCE		0.317** (0.157)
OTHER		-0.419 (0.270)
REPUBLICAN		0.410*** (0.077)
DEMOCRAT		(Reference)
INCOME (in \$1000's)		-0.003*** (0.001)
OUTCOME LEVELS		
STRONGLY DISAGREE DISAGREE	-0.027 (0.060)	-0.692*** (0.210)

DISAGREE SOMEWHAT DISAGREE	0.912*** (0.062)	0.277 (0.209)
SOMEWHAT DISAGREE NEITHER AGREE NOR DISAGREE	1.418*** (0.065)	0.801 (0.210)
NEITHER AGREE NOR DISAGREE SOMEWHAT AGREE	2.125*** (0.072)	1.529*** (0.212)
SOMEWHAT AGREE AGREE	2.898*** (0.088)	2.319*** (0.218)
AGREE STRONGLY AGREE	4.109*** (0.136)	3.544*** (0.241)
N	4031	4029
logLik	-5848.384	-5754.452
AIC	11714.769	11550.905

*p<0.1; **p<0.05; ***p<0.01; (Standard Error).

F) SODA WITH FOOD STAMPS

The final question on the survey views soda purchase in relation to public assistance monies. There have been significant public efforts to ban buying sugary beverages with SNAP (Supplemental Nutritional Assistance Program). Addressing this salient issue, I test how moral evaluations about consumption change when the imaginary buyer is identified as someone who uses public assistance monies.

Efforts to limit what can be bought with SNAP go in hand with other institutional classifications. In 2013, the American Medical Association proposed to ban soda from SNAP, the same year that it classified obesity as a disease. Measures in this direction have been supported by academics across disciplinary lines. For instance, Paarlberg et al. (2018) strongly urge a ban on soda with SNAP, where they describe the purchase as an unhealthy, *tax-payer funded* food consumption. So far, the ban initiatives have not achieved their desired effect, due to opposition from civil society groups, the Department of Agriculture, and the agricultural committees of Congress (Paarlberg et al 2018). However, it would reasonable to expect the special tax on soda to operate as a factor that might influence public debate.

Table 7 shows the ordinal regression results for the stated outcome of interest. The treatment for *Tax* does not reach statistical significance in either model. Instead, participants' own political and sociodemographic characteristics seem to be decisive for their position on buying soda with SNAP, regardless of the presence of a sin tax.

In both models, I discover a significant effect of the signaled race on evaluations. Consistent with the previously presented evaluations about soda purchase, its relationship with health insurance premiums, and medical records, I find that buying soda with SNAP is considered less wrong, when the soda buyer is signaled as black.

I also find significant effects based on the race and ethnicity of the respondents. Blacks are the least likely to think that buying soda with SNAP is wrong, when compared to their non-black counterparts. This suggests, while the soda tax may not be all that salient for people when it comes to negative judgements, the results start to look more like the existing theories would predict, when it comes to politically contentious issues, such as SNAP. The findings are consistent with the politicized and racialized discourse around public assistance monies, and the regulation of consumption in the United States.

The results display significant variation in judgements based on respondent income and political views. Firstly, there is a positive relationship between income and negative evaluation: the odds that a respondent disapproves of buying soda with assistance monies goes up as their household income increases.

Secondly, there is a significant difference in evaluations based on political views. Out of all orientations, respondents who identify as Republican are the most likely to view using public assistance monies as wrong, when compared to others, particularly Democrats. Meanwhile, identifying as Independent places judgements somewhere between Republicans and Democrats,

after controlling for all other characteristics. Viewed in relation to earlier results, while Republicans are less likely to see buying soda as wrong, they are in fact more likely to disapprove such purchases if the buyer in question is using public assistance monies. This is consistent with the above findings regarding the views on the right to healthcare and how it pertains to political views.

Table 7. Results for “Soda with SNAP”

	(1)	(2)
EXPERIMENTAL TREATMENTS		
TAX	0.048 (0.055)	0.065 (0.056)
BLACK	-0.126** (0.055)	-0.145*** (0.055)
WORKING CLASS	-0.089 (0.055)	-0.086 (0.055)
RESPONDENT CHARACTERISTICS		
<i>RACE AND ETHNICITY</i>		
ASIAN		-0.123 (0.191)
BLACK		-0.757*** (0.184)
WHITE		-0.355** (0.180)
AMERICAN INDIAN OR ALASKA NATIVE		-0.377* (0.222)
NATIVE HAWAIIAN OR PACIFIC ISLANDER		-0.069 (0.421)
OTHER		-0.725*** (0.259)
HISPANIC		0.255*** (0.098)
<i>POLITICAL VIEWS AND INCOME</i>		
INDEPENDENT		0.238*** (0.067)
NO PREFERENCE		0.110** (0.151)
OTHER		-0.274 (0.236)

REPUBLICAN		0.579*** (0.072)
DEMOCRAT		(Reference)
INCOME (in \$1000's)		0.006*** (0.001)
OUTCOME LEVELS		
STRONGLY DISAGREE DISAGREE	-1.581*** (0.063)	-1.446*** (0.195)
DISAGREE SOMEWHAT DISAGREE	-0.757*** (0.059)	-0.597*** (0.194)
SOMEWHAT DISAGREE NEITHER AGREE NOR DISAGREE	-0.256*** (0.058)	-0.078 (0.193)
NEITHER AGREE NOR DISAGREE SOMEWHAT AGREE	0.180*** (0.058)	0.376* (0.193)
SOMEWHAT AGREE AGREE	0.907*** (0.059)	1.127*** (0.194)
AGREE STRONGLY AGREE	1.819*** (0.067)	2.060*** (0.197)
<hr/>		
N	4031	4029
logLik	-7782.120	-7677.044
AIC	15582.240	15396.088

*p<0.1; **p<0.05; ***p<0.01; (Standard Error).

DISCUSSION

In this study, I investigated the social and political determinants of variation in moral judgements in markets, and particularly with reference to the US healthcare market. To address this issue, I used a survey-experimental study of 4,031 US residents. I examined to what extent and under what conditions a tax reform shapes moral judgements towards the consumers of sweetened beverages. Further, I observed the extent to which moral variation stems from social markers, such as race, ethnicity and political affiliations, as well as income. Results from the study reveal that moral judgements in the context of health markets feed from social markers of the person being judged, as well as the social positions of those doing the judging. I find that the preexisting beliefs of those making the judgements become significantly influential, especially

on attitudes about distinctly politicized and racialized topics, such as having access to health care and using public assistance monies. I also find evidence suggesting that lower status groups may be held to lower standards of moral conduct, when compared to those belonging to higher status groups. Even when engaging in identical practices, members of lower status groups are not expected to be moral in their personal conduct to the same extent as higher status groups, measured primarily by signaled race. Respondents consider it more appropriate, when it is a black person who buys soda, including cases when the buyer is on public assistance.

My research also presents experimental evidence that government signaling through taxes can have a significant impact on moral evaluations pertaining to public life. However, survey findings suggest that this effect of the tax is not divorced from the broader cultural and political environment. In other words, the effect of the tax on judgements is conditional on the broader context through which people interpret the purchase. For instance, when asked broadly if buying soda is wrong, the tax leads soda to be perceived in a more positive light. Further, the tax makes soda consumption to be perceived as less relevant for one's medical identity, operationalized by its appropriateness for personal medical record. Meanwhile, for distinctly politicized or polarizing issues, such as the relationship between consumption and the right to health care, using public assistance monies, or costs associated with health insurance premiums, judgements remain broadly inelastic to the introduction of a new tax. Particularly for such polarizing cases, the preexisting political views, income, and sociodemographic characteristics (i.e., social positions) are decisive on how people make moral judgements. Same is discovered for evaluations pertaining to private life: tax had no significant impact on how people perceived giving soda to children at home. These show the importance of contemporary status politics and its intertwinement with morality.

The study has several surprising findings. The effect of the tax on moral judgements is the opposite of the hypothesized direction. Rather than signaling the beverage as wrong, the tax causes buying soda to be perceived more positively, consistent with Williamson (2017) as discussed above, and conditional on the enveloping political context, consistent with historical institutionalists (Steinmo 1989; Thelen and Steinmo 1992). Williamson's work suggested an intimate tie between paying taxes and being perceived as a dutiful, responsible citizen, as taxpaying contributes to the common good. My research suggests that tax paying, even if it is through a morally questionable commodity, has the capacity to make people seem worthy of services and the provision of health care. This is consistent with prior research discussed above, which suggests tax attitudes can appear in the guise of other policy discussions (Kidder and Martin 2012). This would perhaps suggest that meaning practices related to sin taxes is compatible with the meaning practices around taxes in general, while providing evidence that this is joined by a marking of group positions. How might the relationship between deservingness of services and taxpaying appear in settings where there is state-funded healthcare? Cross-national comparisons would showcase whether and to what extent such evaluations are contingent on the government's role in health markets.

Further, the study points to significant variation in moral judgements based on characteristics of the respondents themselves, such as race and ethnicity and political affiliations. This is especially the case for survey questions that deal with highly politicized and racialized topics, such as access to health care, and reliance on public assistance monies. Particularly for such outcomes of interest, the details of the event description or scenario had little to no significant weight on respondents' evaluations. Their preexisting political views and sociodemographic characteristics were decisive on how they interpreted and judged the

described people in the vignettes. For the existing research on morality and markets, this indicates the significance of contemporary status politics (Kidder and Martin 2012). How might these racial and political differences apply to other groups, such as immigrants, who might have more complex ways of relating to the host country? What factors contribute to the societal expectations of moral conduct with reference to new groups, without a long historical tie to the host country? Immigrants and their country of origin is known to impact public support for social policies (Guler and Igra 2019). We might also expect moral evaluations to play a role in these judgement makings.

Meanwhile, the working class signaling in the vignettes did not lead to any significant variation in moral judgements. While the image of the undeserving rich is identified by several studies (Prasad et al 2009; Kidder and Martin 2012), how people make sense of people of lower status groups remains ambivalent, encompassing conceptions of them as undeserving poor, but also hard-working, virtuous men of dignity (Kidder and Martin 2012; Prasad et al. 2009; Lamont 2000). That being so, it is plausible that occupation signaling has had mixed results. In the context of health and morality, it is perhaps likely that signaling class does not operate like race, body size, or gender. The ways in which relative social positions operate in political culture needs to be explored, not assumed (Bourdieu 1984; Eliasoph 1998), with an eye on the histories of power struggles that have come to politicize identities within the context of health and morality. Symbolic patterns are not reduced to relations of domination; it is the setting that makes representations meaningful (Eliasoph and Lichterman 2010). We can expect this particularly in experimental settings, where parsimony is a defining feature. Future work can explore the ways to operationalize class beyond signaling occupation to include more details in the vignettes. Following studies can also incorporate other dimensions that are known to be

important determinants of moral judgement, especially in health-related markets, such as body type and gender. As Gerber points out, capitalism, regulation of food consumption and body size work in tandem (Gerber 2012). Moreover, body size and weight loss can become the symbolic manifestations of class anxiety (p. 64). Future research can give more thought to these dimensions of class to work out inventive ways to operationalize class relations.

Lastly, we can turn to contemporary neoliberal logic (Harvey 2005) to speculate why fiscal incentives must be viewed in terms of their moral significance. Particularly in contemporary capitalist societies, where there is a broader market incentive for commodification, taxation can operate as a tool to punish or incentivize actors from within the market economy (Fourcade and Healy 2013), as part of the extant fiscal structure. By taking on the punishing work, the sin tax perhaps makes it less likely that people consider the purchase as wrong. Further, paying the tax, in some ways comparable to Catholic indulgence, might “crowd out” additional charges, as evidence from my study suggests. Moderating the processes of meaning-making, the sin tax can end up doing significant political relational work, influencing moral valuation alongside it. This analogy can perhaps be extended to comparable “sin” taxes, such as carbon pricing, the main purpose of which departs from revenue generation (Dinan 2013). Similar to the sugar tax, carbon pricing might also have unintended consequences, through its influence on the culture of climate change politics. In other words, moral valuation needs to be considered alongside monetary valuation, when turning to market-based instruments (Aldy and Stavins 2012).

CONCLUSION

While existing literature showed that the government had the last word in whether a market is moral enough to be legal (Titmuss 1997; Healy 2006), little had been said about the role governments play in influencing the moral status of commodities that have traditionally been part of the market. The long history of taxes on such morally contested products also made it difficult, if not impossible, to empirically test the influence of government signaling. When pit against its earlier counterparts, leveraging on a recently developed tax in an experimental setting offered this empirical advantage. Using experimental evidence, I showed how taxing a morally debated commodity influenced people's moral evaluations of consumption, in relation to multiple outcomes of interest. I also found significant variation in moral judgements based on the social markers of the respondents.

Nevertheless, focusing on a recently emerging tax also has limitations. While the survey experiment made it possible to infer causal relationships, by isolating the effect of the tax in the given vignettes, this also limited the extent of the findings. Experimentally isolating cause and effect can divorce the experimental tax treatment from its historical and institutional particularities. Due to this parsimony, the experimental method may not cover all the possible signaling effects that the tax can intimate in real life, through commercials, advertisements, and public policy nudges extended to publics. Future research can use rich qualitative data to study the historical conditions under which certain moral understandings get instituted, exploring how moral contestations in the political sphere lead to the unintended consequences of fiscal reform.

My research presented experimental evidence that moral judgements in health markets feed from social markers such as race, ethnicity and political affiliations. This was especially the case for attitudes about politically salient issues, such as the right to health care and using public

assistance. Particularly for these politically divisive issues, moral evaluations remained insensitive to the changes in the details of the particular event being evaluated. Rather, the preexisting social and political positions primarily informed moral judgements. Findings also suggest that government signaling through taxes can have a significant impact on moral evaluations pertaining to public life. For matters that are not distinctly politicized in the public discourse, the tax made buying sweetened drinks perceived as less wrong. Lastly, I showed evidence, suggesting that lower status groups may be held to lower standards of moral conduct in comparison to members of higher status groups, even when they engage in identical practices.

Understanding how taxes influence morality is essential to understanding how morality operates in markets. This study contributes to the morals and markets literature by showing that the sweetened beverage tax has had a significant impact on people's moral judgements, particularly in markets that rely on health cues. That being said, the broader lesson about the state and morality goes beyond the beverage tax. The findings can be used to think about earlier and more established taxes with similar function, such as those on tobacco and alcohol, as well as more recent cases currently under consideration, such as the plastic bag tax and carbon pricing. Moderating the processes of meaning-making, taxes can end up doing significant political relational work, influencing moral valuations alongside it. That being so, moral valuation needs to be considered alongside monetary valuation, when turning to market-based instruments to effect social and political change.

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