

THE FEDERAL INCOME TAX IN SITUATION COMEDIES

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INTRODUCTION

SINCE THE FEDERAL INCOME TAX BECAME A MASS tax during World War II, it has played a significant role in popular culture. For example, the income tax has featured prominently in nearly one hundred episodes of situation comedies (radio and television) from the 1940s to the present, and in over two hundred *New Yorker* cartoons (the bulk of which appeared during or after World War II, but the first of which appeared as early as 1929). These treatments of the income tax in popular culture are of interest for two reasons. First, they are of interest by reason of their very existence. There are virtually no sitcom episodes or *New Yorker* cartoons about taxes other than the federal income tax, despite the fact that in the United States other taxes combined (that is, federal, state, and local taxes of all types other than the federal income tax) produce far more revenue than the federal income tax. The obvious explanation is that the character of the federal income tax, as a return-based mass tax, gives it a prominence in the public consciousness out of proportion to its economic significance. Second, the popular culture treatments of the income tax are of interest for the insights they offer into public attitudes toward the tax system, and how those attitudes have changed over the postwar decades.

In this decidedly non-exhaustive essay, I briefly describe some of the sitcom episodes (saving description of the *New Yorker* cartoons for another day). The essay is non-exhaustive both because it discusses only some of the episodes and even more because it pays no attention to the treatment of the income tax in other forms of popular culture (including, in addition to the *New Yorker* cartoons, television dramas, and movies of all genres). The richness of the tax-related sitcoms suggests that research into the treatment of the income tax in other forms of American popular culture would be amply rewarded.

THE INCOME TAX IN RADIO AND TELEVISION SITUATION COMEDIES

More than Ninety Tax-Related Sitcom Episodes

The federal income tax and situation comedies entered American popular culture at almost the

same moment. Although the individual income tax had existed since 1913, it was not until World War II that it became a mass tax, applicable to most Americans and enforced by wage withholding. The first sitcom, *The Aldridge Family*, was first broadcast (by radio, of course) in 1939 (Jones, 1992, p. 6). Sitcoms grew quickly in number and popularity, first on radio and later on television.¹ The sitcom has proven to be “the most enduring and popular of all prime-time television genres” (Marc, 1996, p. 19). From the very beginning of the withholding era, the income tax has served as a reliable source of sitcom plots, and sitcoms have provided a running commentary on the income tax. For a person interested in popular attitudes toward the income tax, and how those attitudes have changed over time, sitcoms are indispensable source material.

I have identified more than 90 tax-related sitcom episodes (radio and television), from 1940 to the present.² (The available search techniques are far from perfect, so I am sure I have missed a few episodes.) The episodes provide fascinating insights and commentaries on a wide range of tax topics, including: paying tax as a duty of citizenship and the filing of one’s tax return as a ceremony of citizenship, attitudes toward cheating, fear of audits and of imprisonment (especially in Alcatraz, in the older episodes), the significance of the marital joint return, and the behavior (good, bad, or indifferent) of the employees of the Internal Revenue Service (IRS).

The very existence of these income-tax-inspired episodes is perhaps more significant than the details of their contents. In the years since World War II, the individual income tax has generally provided somewhere between 40 and 50 percent of total federal revenues (Tax Policy Center, 2008, p. I-1-2). The federal income tax raises more money than federal payroll taxes, but not overwhelmingly so. In the past three decades the payroll taxes have, fairly consistently, accounted for about one-third of all federal revenues (Tax Policy Center, 2008, p. I-1-2). Despite the fact that the income tax produces more revenue than the payroll tax, for most people the payroll tax (counting both the portion of the payroll tax nominally imposed on the employee and the portion nominally imposed on the employer) is greater than the income tax burden (Congres-

sional Budget Office, 2003, p. 72). Total federal tax revenues are typically approximately equal to total state and local tax revenues (from all types of state and local taxes combined) (Tax Policy Center, 2008, p. I-1-6). In a typical year, then, the federal income tax raises in the neighborhood of one-fourth or one-fifth of all federal, state, and local tax revenue.

One would never guess from the evidence of the sitcoms that the federal income tax plays so modest a role in the overall American tax picture. In sitcoms, the income tax is virtually the only tax. There is one sitcom episode dealing with property taxes,³ and another with state income tax,⁴ but all the other tax-related sitcom episodes I have been able to locate are focused on the federal income tax. The almost exclusive sitcom focus on the income tax as *the* tax is undoubtedly attributable to the amount of taxpayer involvement in the taxpaying process demanded by a system of return-based mass taxation. It is not a coincidence that nearly half of the tax-related sitcom episodes originally aired in either March (the month in which the tax return due date formerly fell) or April.

The point is not that sitcom writers have been preoccupied with the federal income tax relative to all the other grist for their mills provided by life in 20th- and 21st century America. Considering the immense universe of sitcom episodes, the fewer-than-a-hundred tax-related sitcom episodes are far from excessive. Rather, the point is that the writers' interest in the federal income tax as virtually the only tax is hugely disproportionate to the relative economic significance of the tax. Why are nearly all the tax episodes concerned with the federal income tax, when the tax raises only 20 or 25 percent of all American tax revenue? Why are federal payroll taxes absent from the episodes, when most people are more heavily burdened by the payroll tax than by the income tax? The answer to both questions is the same. The special status of the federal income tax in the American consciousness — and thus in the reflections of the American consciousness in situation comedies — is due to the fact that it is a return-based mass tax.

A comprehensive review of the tax attitudes reflected in the sitcom episodes is beyond the scope of this essay. It is fair to say, however, that anyone who listens to and views all the episodes in chronological order will come away with the strong sense that attitudes toward the income tax have

deteriorated markedly over the postwar decades. Taxpayer honesty (of sitcom taxpayers, that is) has declined, as has the sense of taxpaying as a duty of citizenship. Resentment of the burden of the income tax — in terms of both tax dollars paid and the frustrations of preparing tax returns and dealing with the Internal Revenue Service — have correspondingly increased. I do not attempt here to prove these assertions, but I do illustrate them with two chronological sequences of thematically-related sitcom episodes. The first set of episodes is concerned with first encounters with the income tax — by middle-class taxpayers during World War II, by immigrants during the 1950s and 1960s, and more fancifully in more recent decades by isolated Americans long blissfully ignorant of the income tax and by aliens from a distant galaxy. The second sequence of episodes is drawn from perhaps the four greatest working class sitcoms — *The Honeymooners* in the 1950s, *All in the Family* in the 1970s, *Roseanne* in the early 1990s, and *The Simpsons* in the late 1990s.

First Encounters with the Income Tax

Over the decades, a number of sitcom episodes have focused on first encounters with the federal income tax system. Not surprisingly, first encounters with the income tax were emphasized in radio sitcoms as the income tax metamorphosed from a class tax to a mass tax during World War II. Even after the income tax was firmly established as a mass tax, however, first encounters with the tax system remained a significant source of sitcom plots in the postwar decades — primarily in episodes involving recent immigrants, but also in episodes involving persons whose first encounters with the income tax were delayed for more surprising reasons.

The earliest, and perhaps the best, of the wartime first-encounters episodes was a 1943 episode of *The Great Gildersleeve*.⁵ Gildersleeve agonizes over whether to report \$2.16 of interest income on his return. Gildersleeve is tempted to cheat, but he is persuaded not to when he reads his nephew Leroy's essay (plagiarized from a letter from a bank) on "The Privileges of Being a Taxpayer:" "Til this war is won, we at home should consider it not only our duty, but our privilege, to go without things and pay our taxes." His "Conscience" tries to talk Gildersleeve out of reporting the interest income, claiming that tax cheating "is going on all over the country." Gildersleeve angrily responds,

“You can’t talk like that about this country. Who the devil are you, anyway? Hitler? The devil — that’s who you are.”

The immigrant theme is featured in no fewer than three episodes — from 1949, 1950, and 1951 — of the radio sitcom, *Life with Luigi*.⁶ Of the three, the 1950 episode is most revealing of Luigi’s attitudes toward the tax system. Luigi is a recent immigrant from Italy (of course), living in Chicago. The episode opens with Luigi’s night school teacher addressing her class: “Now we all know that taxes are necessary to pay for government. So who can tell us some of the ways our government uses your money?” A student mentions the Army, Navy, Post Office, roads, and veterans. Most of the episode is devoted to Luigi’s attempts to prepare his tax return, which are hampered by Luigi’s supposed friend Pasquale, who grossly overstates Luigi’s income as part of a complicated plot to trick Luigi into marrying Pasquale’s daughter. When an Internal Revenue employee helps Luigi thwart Pasquale, Luigi says, “You know, people they say you income tax fellows, you’re very hard. I think you’re very soft.” The episode closes with Luigi writing a letter to his mother in Italy, telling her that the total tax collections of the United States for the year were more than \$46 billion, and that he is “proud to tell [her] that \$1.56 is what [he] paid in.”

A 1957 episode of the television sitcom, *Hey Jeannie*, sounds the same theme.⁷ Jeannie, a young woman who has recently moved to New York City from Scotland, boards with Al and Liz, an older married couple. At the beginning of the episode, Jeannie tells Liz, “I’m making out my very first American income tax. Isn’t it exciting?” Liz replies, “Exciting? Making out your income tax? Honey, you’re not well.” Jeannie thinks her \$62 tax liability “doesn’t seem high enough,” so she encloses a letter along with her return: “Dear Mr. Tax Collector of America: Enclosed is my income tax, which comes to a total of \$62. However, this country has been very good to me, so to show my gratitude I’m enclosing a check for \$100. Please consider the extra \$38 as a tip.” Complications ensue as the Bureau of Internal Revenue struggles to deal with the “tip.”

The plot of the *Hey Jeannie* episode is borrowed (to put it politely) in a 1963 episode of *The Bill Dana Show*.⁸ In the hotel employees’ locker room, bellman Jose Jimenez, an immigrant from Mexico, prepares his tax return. In gratitude for “the privilege of living in this wonderful country

and having my coastline protected,” Jose decides to send the IRS a check for \$7.85 more than his tax liability, along with a letter explaining that the extra money is “a tip, from me to you.” Later, two IRS employees tell Jose to take back the \$7.85 to avoid throwing the government’s books “out of kilter.” Jose is upset and refuses to take back the money. Somehow Jose’s “tip” becomes an item on a national television evening news broadcast. Following this publicity, the IRS employees tell Jose they no longer want him to take back the “tip.” One of them remarks that “people may start liking us” as a result of Jose’s story. They gush, “The United States loves you.”

In a 1970 episode of *Green Acres*,⁹ the persons encountering the income tax for the first time are not recent immigrants, but residents of the Sleepy Hollow-like town of Hooterville, who had somehow remained blissfully ignorant of the federal income tax for more than a quarter century after it had become a mass tax. Oliver Wendell Douglas, a Manhattan lawyer who has moved to Hooterville in search of the simple life, receives a tax refund check at the Post Office in Drucker’s General Store. The farmers socializing at the store are unfamiliar with the concept of a tax refund (indeed, they are unaware of the existence of the income tax), but they are intrigued by Oliver’s explanation. Later the farmers hold a meeting, at which one of them explains, “According to Mr. Douglas, if you lose money during the year, you write to the government and ask them to refund you.” Two weeks later the farmers receive refund checks totaling more than \$572,000. Still later, the Senate holds hearings on the Hooterville refunds. An IRS official explains to the Senators that a bearing burned out on a “refund computer,” because the IRS budget did not include one dollar for a can of oil. An IRS agent is sent to Hooterville to recover the money. In support of the agent, Oliver tells the farmers they need to repay the money, which the farmers have already invested in Mr. Haney’s monkey racing track, because “the government made a mistake.” Mr. Haney replies, “Mr. Douglas, we ain’t gonna listen to none of that anti-American talk. Our Constitution is mistakeless.” Eventually, the IRS agrees to become a silent partner in the monkey-racing enterprise.

The first encounter with the tax system in a 1999 episode of *Third Rock from the Sun*¹⁰ occurs for an even more unlikely reason than the first encounter in *Green Acres*. The premise of the series is that Dick and his friends are aliens from a distant

galaxy, masquerading as humans. Dick complains as he struggles to complete his tax return, “I don’t understand this. I’m a superior being. I can calculate the decaying orbit of a dying moon to within a tenth of an inch. Why can’t I calculate the subtotal of line 59a?” Eventually Dick obtains assistance from Mary (not an alien), who calculates that he owes \$9,500. Unhappy with the prospect of paying so much tax, the aliens come up with the idea of claiming phony business expenses. With an air of discovery, Dick excitedly announces, “Yes, we can lie on our taxes!” “I can’t believe that no human has ever thought of this before,” Tommy responds. Dick files a return claiming a \$375,000 refund. He soon receives an audit notice from the IRS. When the auditor informs Dick that he owes \$16,143 in back taxes, Dick is overcome with relief and hugs the auditor. Later, Dick remarks to his fellow aliens, “Could you imagine a real human being afraid of a tax audit? Although I do feel a little more human now that we’ve been reamed by the IRS.”

It is apparent from these episode descriptions that attitudes of sitcom characters encountering the federal income tax for the first time have deteriorated over the postwar decades. Even the early episodes depict something less than a golden age of voluntary compliance. Contributing to the war effort is Gildersleeve’s motivation for reporting every last dollar of income, and there is reason to suspect he may become considerably less compliant when hostilities have ceased. The appreciation of their adopted country demonstrated by the postwar immigrants befuddles the Internal Revenue employees and is explicitly contrasted with the negative attitudes of their American-born friends and acquaintances, most starkly in *Hey Jeannie*, in which Al and Liz encourage Jeannie to cheat on her taxes. Nevertheless, it is clear that the writers of these early episodes are endorsing the new taxpayers’ understanding of taxpaying as a proud and happy duty of citizenship, and that they expect their audiences to be at least somewhat receptive to that endorsement.

The two more recent episodes, *Green Acres* and *Third Rock from the Sun*, are perhaps too slapstick to serve as serious social commentary. Nevertheless, the response to the tax system of those encountering it for the first time is strikingly different from the response of Gildersleeve and the several immigrants. Far from understanding the income tax as the vehicle for satisfying their obligation of fiscal

citizenship, the farmers of Hooterville view it as a mechanism for getting something for nothing from the federal government. At least the farmers were not trying to cheat the government; they appeared to honestly (albeit conveniently) misunderstand the basic purpose of the income tax system. The aliens of *Third Rock*, by contrast, understand the purpose of the tax system perfectly well. Unlike earlier new arrivals to the United States, however, they do not welcome the opportunity to contribute to the functioning of their new country; rather, they are thrilled when it occurs to them that it is possible to cheat on their taxes.

The Income Tax in Four Great Working Class Sitcoms

A similar deterioration over the postwar decades in attitudes toward the income tax is suggested by episodes of arguably the four greatest working class situation comedies – *The Honeymooners*, *All in the Family*, *Roseanne*, and *The Simpsons*.

Two episodes of *The Honeymooners* explore Ralph Kramden’s interactions with the tax system. In a 1953 episode,¹¹ Ralph struggles to complete his tax return. “I’m dropping dead from the question” he remarks at one point on the return. Despite his frustrations, his encounter with the tax return inspires patriotic sentiments in Ralph. The episode concludes with Ralph telling Alice (his wife), “I didn’t mean that before what I said about income taxes. Boy, we should give everything to the government. We’re living in a great country. This is the greatest country in the world. We’ve got parks for the kids. Everybody’s free to say what they think and do and please. It’s a great place. You know something? We’re pretty lucky, even though we didn’t have a hurricane, a fire, or an explosion.” (The last sentence refers to Ralph’s disappointment that he did not qualify for a casualty loss deduction.)

Ralph’s scrupulous tax honesty is on display in an episode from 1956.¹² Ralph receives a letter telling him to report to the Internal Revenue office the next day. His friend Norton suggests the Bureau is probably interested in whether Ralph had any unreported income. Reading the income tax instructions, Norton goes through a list of types of income Ralph did not realize were taxable, including gambling winnings. Ralph realizes he failed to report several small income items, including a horse with a clock in its stomach (worth \$15) he won as a pinball prize. At the tax office the next

day, an official tells Ralph that he had not signed his return. Relieved, Ralph signs the return and reveals his innocent omissions. As he leaves, Ralph proclaims, “Ralph Kramden will never be accused of not putting a horse down with a clock in its stomach.”

If Ralph is close to the ideal taxpayer, in both his sense of fiscal citizenship and his conscientiousness, Archie Bunker, almost two decades later in a 1972 episode of *All in the Family*,¹³ is decidedly not. Archie’s friend Munson is being audited by the IRS. To prove his business expenses, Munson asks Archie for a receipt for the \$680 cash Munson paid Archie last year for driving Munson’s taxi on Sundays. When Archie refuses, because Archie did not report the income on his own return, Munson declares, “That’s fraud,” and Edith (wife), Gloria (daughter), and Mike (son-in-law) stare disapprovingly at Archie. A beleaguered Archie defends himself on the grounds that he was just “exercising my loophole.” Rather than waiting for the IRS to discover his misdeed, Archie decides to visit the IRS office to file an amended return. When an IRS official tells Archie that he owes \$140 in tax, Archie tries to bribe him with offers of free cab rides and free tires. The official responds by ordering an audit of Archie’s returns for the last three years. Although there is an obvious falling off from Ralph to Archie, the episode does not suggest a complete collapse of taxpayer morale. Edith (the show’s moral compass), Gloria, and Mike all disapprove of Archie’s behavior, and the episode ends with Archie being suitably punished for his offense.

Almost two decades after the *All in the Family* episode, however, a 1990 episode of *Roseanne* does suggest a total collapse.¹⁴ As he prepares the joint tax return for Roseanne and himself, Dan complains, “This stuff’s so complicated nobody can understand it.” Roseanne offers to help, but after a short review of the instructions she says, “OK, I give up. What language is this?” One of their children asks whether they cheat on their income tax. Roseanne says, “Absolutely not,” at the same time winking and nodding to indicate that they do cheat. Uncertain whether they should have a Form 1099 for \$400 of income Roseanne earned selling magazine subscriptions, and unable to find the answer in the instructions, they decide to go to the local IRS office. After a long wait, an obnoxious IRS employee points out the answer (that a 1099 is not required for amounts of less than \$600) in the instructions and remarks, “The answer

is there in writing. Sorry there are no pictures.” Later, Roseanne and Dan complete their return. Although the episode is not explicit on this point, the implication is that once they know the \$400 was not subject to third-party reporting, they do not include it on their return.

Taken together, the episodes from *The Honey-mooners*, *All in the Family*, and *Roseanne*, suggest a striking long-term decline in both taxpayer honesty and taxpayers’ understanding of taxpaying as a duty of citizenship. This impression of long-term decline is also conveyed by the more than ninety tax-related sitcom episodes I have located, from the 1940s to the present, when considered as a whole. Of course, the tax-related behavior of a sitcom character must be consistent with the character’s overall personality, and in each decade one can find both honest and civic-minded characters and their opposites. Even as Ralph Kramden is serving as a model taxpayer in the 1950s, for example, the incorrigible Sgt. Bilko of *The Phil Silvers Show* is choreographing an elaborate scheme to fabricate business expense deductions.¹⁵ That attitudes toward taxation depend on individuals’ characters, rather than solely on the times, is nicely illustrated by a 1998 episode of *The Simpsons*¹⁶ (the fourth of the great working class sitcoms). As the episode opens, Ned Flanders is awakened by a loud New Year’s celebration, and immediately begins preparing his income tax return. He decides not to deduct cash register ink as a business expense because he enjoys the smell. His son asks what taxes pay for. He explains, “Why, everything. Policemen, trees, sunshine. And let’s not forget the folks who just don’t feel like working, God bless ’em.” The scene shifts to a near riot at the post office, late on the evening of April 15. Watching television at home, Homer sees a news report from the post office. He says, “Would you look at those morons! I paid my taxes over a year ago.” When Lisa explains that taxes must be paid every year, Homer manages to prepare a return in a matter of seconds: “How many kids do we have? No time to count. I’ll just estimate. Nine.” He tells Marge, “If anyone asks, you require 24-hour nursing care, Lisa’s a clergyman, Maggie is seven people, and Bart was wounded in Vietnam.”

Despite the caveat about character-driven attitudes toward the tax system, a chronological review of the sitcom episodes as a whole reinforces the impression produced by *The Honey-mooners*, *All in the Family*, and *Roseanne*, of a striking deterior-

ration, bordering on collapse, in taxpayer morale from the 1950s to more recent decades.

CONCLUSION

I offer two concluding thoughts, one related to fundamental tax reform, the other to future research on the income tax in popular culture.

The contrast between the numerous income-tax-related sitcom episodes (and *New Yorker* cartoons), and the virtual nonexistence of sitcom episodes (and cartoons) focused on other taxes, is evidence of the unique prominence in the public consciousness of return-based mass taxation. Reasonable people can differ on the appropriate level of tax prominence, but all should agree that the greater prominence of the return-based mass income tax than the commonly-proposed replacements for it – a federal retail sales tax (Boortz and Linder, 2005), a federal value added tax combined with an income tax imposed only on the affluent minority (Graetz, 2008), or a return-free income tax (U.S. Department of Treasury, 2003) – is an important consideration in deciding between the current income tax and its various possible replacements.

There is much more that could be done in examining treatments of the federal income tax in popular culture since World War II. Television dramas and movies (of all genres) are perhaps the most promising areas of exploration, but fiction and advertising also seem promising. I suspect that research in any of those areas would uncover some fascinating commentaries on the income tax.

Notes

- ¹ Jones (1992) provides a thorough and engaging history of the development of the genre (through 1992).
- ² Most of those episodes are listed and summarized in Zelenak (2007). A few episodes are not included in that list because I became aware of them after publication of the 2007 article. Those episodes are: *The Dick Van Dyke Show*, “The Impractical Joker,” first aired January 14, 1965; *The Flintstones*, “Circus Business,” first aired October 15, 1965; *Green Acres*, “The Case of the Hooterville Refund Fraud,” first aired February 28,

1970; *The Nanny*, “The Taxman Cometh,” first aired November 6, 1996.

- ³ *The Real McCoys*, “The Taxman Cometh,” first aired April 30, 1959 (Grandpa Amos hides household furniture from the county tax assessor).
- ⁴ *Burns and Allen*, “Tax Refund,” first aired January 29, 1953 (involving a California state income tax refund).
- ⁵ “Income Tax Time,” first aired March 14, 1943.
- ⁶ “Income Tax Problems,” first aired March 6, 1949; “Income Tax Season,” first aired March 7, 1950; “Income Tax Problems,” first aired March 11, 1952.
- ⁷ “Jeannie’s Income Tax,” first aired February 9, 1957.
- ⁸ “A Tip for Uncle Sam,” first aired January 8, 1963.
- ⁹ “The Case of the Hooterville Refund Fraud,” first aired February 28, 1970.
- ¹⁰ “Dick and Taxes,” aired February 2, 1999.
- ¹¹ “Income Tax,” first aired March 7, 1953.
- ¹² “The Worry Wart,” first aired April 7, 1956.
- ¹³ “Archie’s Fraud,” first aired September 23, 1972.
- ¹⁴ “April Fool’s Day,” first aired April 10, 1990.
- ¹⁵ “Bilko’s Tax Trouble,” first aired December 4, 1956.
- ¹⁶ “The Trouble with Trillions,” first aired April 5, 1998.

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