Stylistic Variation and Stancetaking in the U.S. House of Representatives: The American Tax Variable

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1 Introduction

On April 16, 2015, the U.S. House of Representatives voted to repeal the estate tax, a federal inheritance tax imposed on the transfer of the estate of a decedent (Fisher 2009:429). While 233 Republicans and 7 Democrats voted in favour of eliminating the estate tax, 176 Democrats and 3 Republicans voted against the repeal act (Rubin 2015). Before the vote, 23 Republicans and Democrats delivered televised floor speeches. The first speaker, Adrian Smith, a Republican of Nebraska, rose in support of the repeal act by claiming that it would alleviate the tax burden of Nebraska’s small farmers and business owners:

(1) I rise in support of repealing the estate tax. Repealing this death tax is a top priority for Nebraska’s farmers, rangers, and small business owners. (C-SPAN 2015:16:40–50)

Even though Smith uses the compound estate tax at the beginning of his speech, he shifts to the compound death tax to refer to the same kind of tax in the second sentence. Smith underlines this shift in lexical choice by employing a vertical palm gesture that is often used to emphasise important words (Goman 2010). Whereas Smith highlights his use of the death tax compound with a hand gesture, Mike Thompson, a Democratic representative of California, verbally declares his aversion towards Smith’s lexical choice:

(2) I rise in strong support of estate tax reform and in strong opposition to this wrongfully and inaccurately titled “Death Tax Repeal Act”. (C-SPAN 2015:27:30–45)

Hence, these speech excerpts indicate that the compounds estate tax and death tax are two politically charged ways of referring to the same kind of tax.

The variants estate tax and death tax match Ruette et al.’s (2014:207) definition of a sociolinguistic lexical variable as one that consists of “words that mean the same thing, but are used by different people in different circumstances”. The compounds comply with this definition because they not only denote the same kind of tax but also seem to pertain to the styles, i.e., the “clusters of features” (Moore and Podesva 2009:448) of different groups. Without mentioning quantitative studies, both journalists and scholars have argued that Republicans predominantly call America’s federal inheritance tax death tax, while Democrats refer to it as estate tax (e.g., Green 2001, Schaffner and Atkinson 2010). Because the variants seem to identify speakers as either Democratic or Republican, the American tax variable appears to index political persuasion, a group-associational meaning that can be added to traditional social group meanings such as gender, age, and class (Hall-Lew et al. 2010:98).

In addition to ascribing a group-associational meaning to the American tax variable, previous scholars have also argued that Democrats and Republicans use the two variants as a means to express their tax position. In the longstanding federal inheritance tax debate, Democrats have supported the tax because they see it as an important source for federal revenue and a means of redistributing wealth (Schaffner and Atkinson 2010, Baker 2015). One way of expressing their pro-tax standpoint is by using the compound estate tax, the variant that directly refers to the American tax code (Legal Information Institute n.d.:89) and suggests that only affluent estate owners have to pay the tax (Schaffner and Atkinson 2010:122). In contrast, Republicans deviate from the official legislative term in order to project their anti-tax position. In the debate, they oppose the tax, arguing that it is an unfair burden for farmers and small business owners and a disincentive towards entrepreneurship (Fisher 2009:430–431, Baker 2015). In order to gain public support for their anti-tax position, conservative opinion leaders began to advocate
the estate tax as death tax in the mid-1990s (Schaffner and Atkinson 2010:123). According to Jim Martin, an early death tax advocate, the term is intended to spark voter resentment because “death seems like the wrong time to tax” (cited in Green 2001:para.3). Hence, the different connotations of the variants show that the American tax variable is politically charged.

Even though journalists and previous scholars argue that the tax variable indicates party membership, the speech excerpts above demonstrate that some House members shift between estate tax and death tax. Thus, this paper not only aims at quantitatively corroborating the social group meaning of the tax variable by calculating which variant Republicans and Democrats are more likely to use but also examines why some speakers style-shift between the variants. Firstly, drawing on Hall-Lew et al.’s (2012:54) suggestion that House members may speak more carefully at the beginning of their speeches, I hypothesise that Republicans choose the death tax variant and Democrats employ the estate tax variant when they start talking. As a second step, by employing Bell’s (2001) audience design model, I ascertain if style-shifters adjust their style of speech to the talk of their peers. Thirdly, I follow “Third Wave” (Eckert 2012:93) sociolinguistic studies on stancetaking by discursively analysing how Republicans and Democrats shift between the variants in order to create interpersonal (dis)alignments and position themselves with respect to the object of their talk and political identities (Jaffe 2009:4–10). In this qualitative analysis of stancetaking, I look at co-occurring linguistic features that contribute to the indexical meaning of the tax variable (Kiesling 2009:177–179). For example, I investigate how speakers deploy the variants together with co-textual evaluative adjectives and judgemental predicative complements (Du Bois 2007:142–143). How this quantitative and qualitative analysis of the American tax variable is linked to previous studies is addressed in the next section.

2 Previous Works

Previous studies have already examined how politicians use sociolinguistic variables as a resource to express a standpoint towards a political issue. For instance, the critical discourse analyst van Dijk (2013:182–194) illustrates how members of the U.K. House of Commons employ various linguistic features to express ideologically based opinions. As an illustration, in terms of lexicon, van Dijk (2013:189–190) points out that in a 1997 debate on U.K. immigration law, Teresa Gorman, a Conservative Member of Parliament, and Jeremy Corbyn of the Labour opposition chose different lexical variants to refer to individuals applying for asylum in the U.K. While Gorman calls them bogus asylum seekers to index her anti-immigration position, Corbyn refers to them as refugees since he sees them as “political refugees” (van Dijk 2013:189) and thus wants to use a word that indicates his pro-immigration stance. While van Dijk does not investigate the variation in the speech of politicians, this paper also includes a discourse analysis of why members of the U.S. House shift between estate tax and death tax.

Focusing on a different sociolinguistic variable, Hall-Lew et al. (2010, 2012) have already looked at stylistic variation in the House of Representatives. In their study, they use the speeches of the 2007 Iraq troop surge debate to examine how Republicans and Democrats pronounce the second vowel of Iraq. As their results show, Republicans pronounce it more frequently as /æ:/, whereas Democrats realise it more often as /aː/. From this finding, they infer that House members use the pronunciation of Iraq as a means to index party affiliation (Hall-Lew et al. 2010:91–101). Apart from establishing the group-associational meaning, Hall-Lew et al. (2012:48–52, 2007:1) also investigate why 13 Republicans and 23 Democrats switch between two variants of the variable that Boberg (1999:49) calls “foreign (a)”. Although Republican style-shifters use /aː/ more often at the beginning than at the ends of their speeches, perhaps because they pay more attention to using the variant that U.S. speakers deem to be more correct (Hall-Lew et al. 2012:54, Boberg 1999:49), neither Democrats nor Republicans style-shift in response to the predominant variant of their addressed peers. Since attention to speech only partly explains why House members style-shift, Hall-Lew et al. (2012:54) propose that the politicians’ intraspeaker variation can best be explicated by analysing their moment-to-moment stancetaking, namely, the “strategic moves made by the speaker to present a particular political position or political identity”. As an illustration, they point out that the Republican Ron Paul regularly varies between /æ:(k)(i)/ and /a:(k)(i)/ to index a stance of political in-betweenness (Hall-Lew et al. 2012:54–60). The current paper is directly related to Hall-Lew et al.’s (2012) study because I will largely follow their quantitative and discursive-oriented approach to examine whether the American tax variable is equally important in indexing political identity as the foreign (a) variable.

The lexical variation between death tax and estate tax has so far only been investigated by political scientists and is yet to be addressed in sociolinguistic studies of style-shifting. Whereas Graitz and Shapiro (2001) detail how U.S. conservatives used death tax in their public relations campaigns, Schaffner and Atkinson (2010) investigate the effect that both of the variants have on the public. For instance, Schaffner and Atkinson (2010:127–133) demonstrated that when questioned on the estate tax, interviewees expressed the belief that only a few American families had to pay the tax; by contrast, when respondents answered questions about the death tax, they thought that the tax affected most U.S. families. This paper complements Schaffner and Atkinson’s (2010) study because rather than examining how the American tax variable influences the American public’s tax stance, my
focus is on how the politicians themselves employ the two lexical variants to position themselves and construct their political personae.

3 Data and Method

The data used in this paper consist of all the 25 telecasted floor speeches about the estate tax repeal act of the House session on April 16, 2015. The House debate was televised by C-SPAN, an American television channel that telecasts the proceedings of official Washington. The broadcast of the debate and transcriptions are available online (C-SPAN 2015:16:39–01:42:39). All in all, 13 Republicans and 1 Democrat rose in support of the repeal act, while 9 Democrats opposed the bill. By contrast with the other speakers, the 2 floor-managers, Kevin Brady (Rep–TX) and Jim McDermott (Dem–WA), both held longer speeches. In addition to the quantitative coding of the death tax and estate tax tokens, I made use of the transcripts to analyse the American tax variable in the unfolding discourse.

In order to explain why House members choose one variant over the other, the methodological framework of this paper combined quantitative with discourse-oriented sociolinguistic approaches to stylistic variation. According to Schilling (2013a:332), the stylistic macro-patterns across speaker groups and the ever-changing linguistic choices of individual speakers at the micro-level of interaction influence one another. Thus, Schilling (2013b:167) postulates that sociolinguistic studies should examine “the qualitative patterning of linguistic variation in discourse at the backdrop of the large-scale quantitative patterning”. I followed Schilling’s (2013b) dictum because I established the group-associational meaning of the tax variable, explored whether intraspeaker variation can be explained by the attention to speech and audience design models, and qualitatively analysed how moment-to-moment stancetaking affects the indexicality of the American tax variable.

As a first step, I established the social group meaning of the tax variable by determining the degree of association between the variants and party affiliation. In order to test the null hypothesis that there is no significant difference between the way Republicans and Democrats use the tax variable, I counted the number of tokens for each variant and each group, cross-tabulated the observed frequencies, and determined the significance level by Fisher’s exact test (Gorman and Johnson 2013:219–220). Subsequently, since the politicians’ tax position is part of their political identity, I also examined whether there is a correlation between tax stance and the American tax variable. I coded the speakers’ tax stance by determining how they voted on the estate tax repeal act (GovTrack 2015). The politicians’ tax stance largely corresponded with their party affiliation. All Republican speakers objected to the estate tax, while 9 out of the 10 Democrat speakers were in favour of retaining the tax. Only Sanford Bishop (Dem–GA), a co-sponsor of the Death Tax Repeal Act (C-SPAN 2015:08:36–08:44), did not follow the majority pro-tax position of the Democratic Party.

The use of Fisher’s exact test, a univariate model, gives rise to an important caveat. I only calculated the significance of the correlation between the tax variable and the speakers’ political persuasion and the tax variable and their stance on the federal inheritance tax. I did not statistically control for other measurable aspects such as ethnicity or regional dialect. Thus, the results are not directly comparable to Hall-Lew et al.’s (2010) study on the foreign (a) variable in Iraq. In their study, a multivariate model was used.

Apart from determining whether the American tax variable indexes political persuasion, I calculated how many House members vary between death tax and estate tax. The politicians also used other formulations such as a tax (C-SPAN 2015:18:36), this tax (25:17), this terrible tax (23:11), etc., to refer to the federal inheritance tax. However, these variants were not included in the quantitative analysis. The current paper only focused on the variation between the death tax and estate tax variants. To investigate the politicians’ style-shifting between death tax and estate tax, I tried to find common patterns by subdividing the speeches into three parts and assigning an estate tax rate to every third. As a next step, I explored whether attention to speech is a factor that influences time course variation. Even though politicians pay great attention to their prepared speeches throughout (Reyes-Rodríguez 2008:226), Hall-Lew et al. (2012:52) suppose that House members may be more attentive to their linguistic choice as they start speaking. Hence, by comparing the estate tax rate between Republicans and Democrats over the time course, I assessed whether greater attention at the beginning might lead to a higher percentage of one variant. Following Labov (2001:87–94), one would assume that style-shifters use the formal variant more often at first. In accordance with Labov (2001), the estate tax compound can be understood as the standard variant because it exactly reproduces the tax code, while the death tax compound can be understood as the vernacular variant because it deviates from the legislative term. However, as the propaganda intentions of death tax advocates such as Jim Martin show (cited in Green 2001:para.3), the death tax variant can also be used attentively and not only when “minimum attention is paid to speech” (Labov 1972:112). Thus, by transforming the Labovian approach, I hypothesised that Republican and Democratic style-shifters choose the variant associated with their party while closely monitoring the first third of their speeches.

In addition to the attention to speech approach, I examined whether interspeaker accommodation is a factor that leads speakers to style-shift. To determine if stylistic variation is dependent on the speaker’s audience, I drew on Bell’s (1984, 2001) audience design framework and Giles et al.’s (1991) accommodation theory. According to
Bell (1984:159–178, 2001:142–148), speakers vary in linguistic style because they adjust their style to the style of their addressees—and to a lesser extent to that of their auditors and overhearers. It is therefore possible that House speakers design their style in response to the speech of their peers before using their own more frequent lexical variant. In order to investigate interspeaker accommodation in the House, I examined whether the estate tax rate of the first third of a particular speech was similar to the overall rate of the preceding speech and the overall rates of the two parties. One aim of analysing interspeaker accommodation was to consider Giles et al.’s (1991:19) claim that a convergence in style reflects an individual’s “desire for social approval”. In order to examine the motivation of stylistic divergence or convergence, I had to look at the way the variants are embedded in the discursive context.

For the qualitative analysis of how House members style-shift between estate tax and death tax from moment to moment, I drew on what Eckert (2012:93) calls the “Third Wave” of sociolinguistic studies. This approach focuses on how speakers employ linguistic variables for interactional purposes and how variants acquire ever-changing indexical meanings in the unfolding discourse (Schilling 2013a:340, Bucholtz 2009:147). Closely related is the notion of stancetaking, namely the way speakers use linguistic forms to create interpersonal alignments, position themselves with respect to the object of talk, and construct ever-changing personae and identities (Jaffe 2009:4–10, Bucholtz 2009:146). As Kiesling (2009:172) illustrates, it is through these stances that linguistic variants acquire interactional and ideological meanings. Thus, according to this understanding of style, linguistic variables are indexical signs that take their meanings from the linguistic co-text and extralinguistic context (Kiesling 2009:177, Silverstein 2003:195–199). Further, according to Kiesling (2009:172–175), when variants are deployed repeatedly to take stances, their interactional meanings become associated with the social group that uses them. Hence, by combining the ideas of Schilling (2013a:340, 2013b:157) and Kiesling (2009:177–179), I understood meanings that are linked to stances in the unfolding discourse as “interactional indexicalities” and social group meanings as “group-associational indexicalities”. Moreover, I called indexical meanings of regularly taken stances “conventionalised stancetaking moves” and contexts of the style as “interactional indexicalities”. With these indexical orders in mind, I examined how the variants are embedded in the co- and context of the style-shifters’ stancetaking moves, ascribed interactional meanings to the variants, and ascertained whether these indexicalities are connected to the quantitatively established group-associational and conventionalised stance meanings.

4 Results and Analysis

4.1 Group-Associational Meaning and Conventionalised Stance Meanings

The results corroborate the observation of previous journalists and scholars who argue that Democrats more often refer to the federal inheritance tax as estate tax, whereas Republicans more frequently call it death tax (Green 2001, Schaffner and Atkinson 2010) (Figure 1). Table 1 lists all speakers of the House debate in chronological order along with the speakers’ political affiliation, the state they represent, their stance on the inheritance tax, and the number of estate tax and death tax tokens they use. Among the 20 speakers who use the American tax variable, the 8 Democrats favour the estate tax (N = 27) over the death tax compound (N = 12) (Table 1), using it 69.23% of the time (Figure 1). In contrast, the 12 Republicans prefer the death tax variant (N = 34) to the estate tax variant (N = 4) (Table 1), which they use only 10.53% of the time (Figure 1). The difference between the Democratic ratio (27:12) and the Republican ratio (4:34) in the use of estate tax is significant at the 0.0001 level. Since party membership is a highly significant predictor of the lexical choice between the two variants, political affiliation can be understood as the social group meaning of the American tax variable. Hence, the American tax variable exhibits a similar group-associational indexicality as the foreign (a) vowel in Iraq(i) (Hall-Lew et al. 2010:96).

![Figure 1: Estate tax and death tax tokens of Republican and Democratic speakers.](image-url)
Table 1: Quantitative analysis of all 25 speeches

<table>
<thead>
<tr>
<th>Order</th>
<th>Speaker</th>
<th>Party and state</th>
<th>Stance</th>
<th>Estate tax tokens</th>
<th>Death tax tokens</th>
<th>Total tokens</th>
<th>Estate tax rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Adrian Smith</td>
<td>Rep–NE</td>
<td>anti-tax</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>33.33%</td>
</tr>
<tr>
<td>2</td>
<td>Jim McDermott (1)</td>
<td>Dem–WA</td>
<td>pro-tax</td>
<td>7</td>
<td>0</td>
<td>7</td>
<td>100%</td>
</tr>
<tr>
<td>3</td>
<td>Kevin Brady (1)</td>
<td>Rep–TX</td>
<td>anti-tax</td>
<td>0</td>
<td>3</td>
<td>3</td>
<td>0%</td>
</tr>
<tr>
<td>4</td>
<td>Mike Thompson</td>
<td>Dem–CA</td>
<td>pro-tax</td>
<td>5</td>
<td>4</td>
<td>9</td>
<td>56%</td>
</tr>
<tr>
<td>5</td>
<td>Sean Duffy</td>
<td>Rep–WI</td>
<td>anti-tax</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>0%</td>
</tr>
<tr>
<td>6</td>
<td>Bill Pascrell</td>
<td>Dem–NJ</td>
<td>pro-tax</td>
<td>3</td>
<td>0</td>
<td>3</td>
<td>100%</td>
</tr>
<tr>
<td>7</td>
<td>Mike Kelly</td>
<td>Rep–PA</td>
<td>anti-tax</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>0%</td>
</tr>
<tr>
<td>8</td>
<td>Ron Kind</td>
<td>Dem–WI</td>
<td>pro-tax</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>100%</td>
</tr>
<tr>
<td>9</td>
<td>Roger Williams</td>
<td>Rep–TX</td>
<td>anti-tax</td>
<td>0</td>
<td>5</td>
<td>5</td>
<td>0%</td>
</tr>
<tr>
<td>10</td>
<td>Lloyd Doggett</td>
<td>Dem–TX</td>
<td>pro-tax</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>0%</td>
</tr>
<tr>
<td>11</td>
<td>Ryan Zinke</td>
<td>Rep–MT</td>
<td>anti-tax</td>
<td>0</td>
<td>4</td>
<td>4</td>
<td>0%</td>
</tr>
<tr>
<td>12</td>
<td>Xavier Becerra</td>
<td>Dem–CA</td>
<td>pro-tax</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>—</td>
</tr>
<tr>
<td>13</td>
<td>Erik Paulsen</td>
<td>Rep–MN</td>
<td>anti-tax</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>66.66%</td>
</tr>
<tr>
<td>14</td>
<td>Danny Davis</td>
<td>Dem–IL</td>
<td>pro-tax</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>—</td>
</tr>
<tr>
<td>15</td>
<td>Kristi Noem</td>
<td>Rep–SD</td>
<td>anti-tax</td>
<td>0</td>
<td>2</td>
<td>2</td>
<td>0%</td>
</tr>
<tr>
<td>16</td>
<td>Jason Smith</td>
<td>Rep–MO</td>
<td>anti-tax</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>0%</td>
</tr>
<tr>
<td>17</td>
<td>Dave Reichert</td>
<td>Rep–WA</td>
<td>anti-tax</td>
<td>0</td>
<td>5</td>
<td>5</td>
<td>0%</td>
</tr>
<tr>
<td>18</td>
<td>Sanford Bishop</td>
<td>Dem–GA</td>
<td>anti-tax</td>
<td>5</td>
<td>6</td>
<td>11</td>
<td>45%</td>
</tr>
<tr>
<td>19</td>
<td>Charles Rangel</td>
<td>Dem–NY</td>
<td>pro-tax</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>100%</td>
</tr>
<tr>
<td>20</td>
<td>Marlin Stutzman</td>
<td>Rep–IN</td>
<td>anti-tax</td>
<td>0</td>
<td>4</td>
<td>4</td>
<td>0%</td>
</tr>
<tr>
<td>21</td>
<td>Earl Blumenauer</td>
<td>Dem–OR</td>
<td>pro-tax</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>0%</td>
</tr>
<tr>
<td>22</td>
<td>Louie Gohmert</td>
<td>Rep–TX</td>
<td>anti-tax</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>—</td>
</tr>
<tr>
<td>23</td>
<td>Will Hurd</td>
<td>Rep–TX</td>
<td>anti-tax</td>
<td>1</td>
<td>3</td>
<td>4</td>
<td>25%</td>
</tr>
<tr>
<td>24</td>
<td>Jim McDermott (2)</td>
<td>Dem–WA</td>
<td>pro-tax</td>
<td>5</td>
<td>0</td>
<td>5</td>
<td>100%</td>
</tr>
<tr>
<td>25</td>
<td>Kevin Brady (2)</td>
<td>Rep–TX</td>
<td>anti-tax</td>
<td>0</td>
<td>2</td>
<td>2</td>
<td>0%</td>
</tr>
</tbody>
</table>

Alongside the social group indexical meaning, there is also a highly significant ($p < 0.0001$) association between the House members’ stance on the federal inheritance tax and their lexical choice. While the 7 pro-tax representatives prefer the estate tax ($N = 22$) to the death tax variant ($N = 6$), the 13 pro-tax representatives more frequently refer to the federal inheritance tax as death tax ($N = 40$) than estate tax ($N = 9$) (Table 1). As previously mentioned, the difference between party affiliation and tax stance is the difference of one speaker, Sanford Bishop (Dem–GA), who employs the American tax variable more often than all other speakers (Table 1). Since Democrat Sanford Bishop, whose speech features 6 death tax variants, does not belong to the otherwise Democratic pro-tax
representatives, the estate tax rate of the pro-tax representatives (78.57%) is higher than the estate tax rate of all Democratic speakers together (69.23%) (Figure 2 and Figure 1, respectively). However, because Sanford Bishop also uses 5 estate tax variants, the estate tax rate of anti-tax representatives (18.37%) is higher than the estate tax rate of Republicans (10.53%) (Figure 2 and Figure 1, respectively). Thus, overall, the correlation between tax stance and lexical choice is not stronger than the correlation between party affiliation and lexical choice. Nevertheless, the high significance level shows that the American tax variable is clearly indexical of the House members’ stance on America’s federal inheritance tax. From this finding, one can infer that House members have so often deployed the American tax variable as a means to position themselves with respect to America’s inheritance tax that the estate tax and death tax variants have become conventionally associated with a pro-tax and an anti-tax stance, respectively. In sum, while party affiliation can be understood as the group-associational meaning of the tax variable, tax stance can be grasped as its conventionalised stance indexicality.

**Figure 2**: Estate tax and death tax tokens of anti-tax and pro-tax speakers.

### 4.2 Attention to Speech and Interspeaker Accommodation as Factors for Variation

Although most Republicans consistently use the death tax variant and most Democrats constantly employ the estate tax variant to express an anti- or a pro-tax stance, respectively, some speakers style-shift between the two variants. Among the 20 speakers who use the tax variable, 15 either have a 100% or a 0% estate tax rate, which means that they refer to the inheritance tax either always as estate tax (100%) or always as death tax (0%) (Table 1). Only 3 Republicans and 2 Democrats vary between the two variants, with estate tax rates ranging from 25% to 66.66% (Table 2). Since the ratio of Democratic and Republican style-shifters (2:3) is similar to the ratio between the numbers of Democrats and Republicans in the House (188:246), it seems that members of both parties are equally likely to shift between estate tax and death tax, at least in this social context. Analysing the style shifts of these 5 House members renders it possible to find out if they negotiate the indexical meaning of the American tax variable in order to express their political identity.

**Table 2**: Representatives who style-shift between estate tax and death tax

<table>
<thead>
<tr>
<th>Speaker</th>
<th>Party and state</th>
<th>Stance</th>
<th>Estate tax tokens</th>
<th>Death tax tokens</th>
<th>Total tokens</th>
<th>Estate tax rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adrian Smith</td>
<td>Rep–NE</td>
<td>anti-tax</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>33.33%</td>
</tr>
<tr>
<td>Erik Paulsen</td>
<td>Rep–MN</td>
<td>anti-tax</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>66.66%</td>
</tr>
<tr>
<td>Will Hurd</td>
<td>Rep–TX</td>
<td>anti-tax</td>
<td>1</td>
<td>3</td>
<td>4</td>
<td>25%</td>
</tr>
<tr>
<td>Mike Thompson</td>
<td>Dem–CA</td>
<td>pro-tax</td>
<td>5</td>
<td>4</td>
<td>9</td>
<td>55.55%</td>
</tr>
<tr>
<td>Sanford Bishop</td>
<td>Dem–GA</td>
<td>anti-tax</td>
<td>5</td>
<td>6</td>
<td>11</td>
<td>45.45%</td>
</tr>
</tbody>
</table>

Before examining the moment-to-moment stancetaking of the 5 variers, I investigate whether attention to speech or audience design (Bell 1984, 2001) can account for intraspeaker variation. Figure 3 and Table 3 illustrate how the estate tax rates of the Republican and Democratic style-shifters change over the course of the speech. As the results show, Democratic variers begin their talks with a relatively low usage of estate tax compounds (22.2%) and shift to markedly higher estate tax rates in the middle (83.33%) and at the end (60%) of their speeches. Conversely, Republican style-shifters start with a high percentage of estate tax tokens (66.66%) before they
markedly reduce their estate tax rate as their speeches progress, ending up at a rate of only 20% in the final third. In the context of the House debate, this means that both Democratic and Republican style-shifters begin with the variant that is associated with the opposing party before reverting to the variant linked with their own party. The attention to speech hypothesis therefore seems unlikely to account for the style-shifting, since Republican variers do not begin their speeches with the variant associated with their party (death tax) and Democratic style-shifters do not start with the compound that is linked with their partisan lexical choice (estate tax). Furthermore, Democratic variers use the less standard death tax variant at the beginning of their speeches when attention to speech is thought to be highest. Rather, it appears that Democrats use the Republican variant (death tax) and Republicans deploy the Democratic variant (estate tax) at the beginning of their speeches in order to align their lexical choice with the predominant variant of their opposing party (because the previous speaker is always a member of the opposing party). Thus, despite small token numbers and a small number of speakers, the results appear to support Bell (2001) in that speakers design their style in response to the style of their addressees.

![Figure 3: Estate tax rate of Democratic and Republican style-shifters over course of speech.](image)

<table>
<thead>
<tr>
<th>Table 3: Tokens and estate tax rate of Democratic and Republican style-shifters over course of speech</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning</strong></td>
</tr>
<tr>
<td>----------------</td>
</tr>
<tr>
<td><strong>estate tax tok.</strong></td>
</tr>
<tr>
<td>Democrats</td>
</tr>
<tr>
<td>Republicans</td>
</tr>
</tbody>
</table>

Audience design is generally manifested when speakers adapt their style to that of their audience. Bell (2001:143) writes that this stylistic adjustment corresponds to the concept of “convergence” in the speech/communication accommodation theory of Giles et al. (1991). Interspeaker accommodation partly explains why 5 House members shift between estate tax and death tax as their speeches progress. Most style-shifters, however, do not actually adjust to the lexical choice of the immediately preceding speakers. Rather, they seem to use the lexical variant associated with their political opponents before reverting to the predominant variant of their own party. Table 4 lists the style-shifters’ estate tax rates over the course of speech along with the estate tax percentages of the previous speakers. As the last column of the table indicates, the Republican variers do not adjust to the style of the previous speakers because Adrian Smith (Rep–NE) is the first speaker while Erik Paulsen (Rep–MN) and Will Hurd (Rep–TX) both follow House members who do not use the American tax variable at all. Only 2 speakers, the Democrats Mike Thompson (Dem–CA) and Sanford Bishop (Dem–GA), might be said to be referring to the federal inheritance tax more often as death tax at the beginning of their speeches because of the rates of the immediately preceding speakers, who both consistently use the death tax compound (Table 4). Alternatively, one could also argue that Thompson and Bishop adopt the lexical choice of the Republican Party because their starting estate tax rates of 20% and 25%, respectively, are closer to the overall estate tax percentage of Republicans (10.53%, Figure 1) than to the preceding 0% rates of Kevin Brady (Rep–TX) and Dave Reichert (Rep–WA) (Table 1). Similarly, the three Republican variers together use the estate tax compound at the beginning of their speeches almost as frequently (66.6%) (Figure 3) as the Democrats do in general (69.23%) (Figure 1). As these percentages suggest, both the Republican and Democratic style-shifters appear to converge
towards the lexical choice of their political opponents. Hence, convergent inter-party accommodation may partly explain why the style-shifters of the tax debate predominantly use the variants of their opponents at the beginning of their speeches. However, adopting the lexical variant of the addressed group does not automatically mean that the style-shifters aim at aligning with the political position of the addressed group. In order to find out what the style-shifters want to achieve by using non-party variants, I analyse how their lexical choice relates to the discursive context.

Table 4: Style-shifters’ estate tax rates over the course of speech

<table>
<thead>
<tr>
<th>Speaker</th>
<th>Party and state</th>
<th>Stance</th>
<th>Beginning estate tax rate</th>
<th>Middle estate tax rate</th>
<th>Final estate tax rate</th>
<th>Overall estate tax rate</th>
<th>Rate of previous speaker</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adrian Smith</td>
<td>Rep–NE</td>
<td>anti-tax</td>
<td>50%</td>
<td>no tokens</td>
<td>0%</td>
<td>33.33%</td>
<td>no previous speaker</td>
</tr>
<tr>
<td>Erik Paulsen</td>
<td>Rep–MN</td>
<td>anti-tax</td>
<td>100%</td>
<td>100%</td>
<td>0%</td>
<td>66.66%</td>
<td>no tokens (Becerra; Dem–CA)</td>
</tr>
<tr>
<td>Will Hurd</td>
<td>Rep–TX</td>
<td>anti-tax</td>
<td>no tokens</td>
<td>0%</td>
<td>33.33%</td>
<td>25%</td>
<td>no tokens (Gohmert; Rep–TX)</td>
</tr>
<tr>
<td>Mike Thompson</td>
<td>Dem–CA</td>
<td>pro-tax</td>
<td>20%</td>
<td>100%</td>
<td>100%</td>
<td>56%</td>
<td>0% (Brady; Rep–TX)</td>
</tr>
<tr>
<td>Sanford Bishop</td>
<td>Dem–GA</td>
<td>anti-tax</td>
<td>25%</td>
<td>66.66%</td>
<td>50%</td>
<td>45%</td>
<td>0% (Reichert; Rep–WA)</td>
</tr>
</tbody>
</table>

4.3 Political Stancetaking as an Explanation of Variation

An analysis of the moment-to-moment stancetaking of the pro-tax Democrat Thompson reveals that he does not adopt the lexical style of the previous speaker, Republican Kevin Brady, or the Republicans in general in order to align with the Republican anti-tax position. On the contrary, Thompson uses the Republican variant (death tax) in the first third of his speech to convey a stance of disalignment from the Republican style, position, and identity. Even though Thompson wants to reform the federal inheritance tax, he is against the Republican proposal of completely abolishing it. He expresses his pro-tax Democratic position by starting his speech with the estate tax variant and shifting to the death tax variant in order to voice his dislike of the Republican lexical choice and their idea of eliminating the tax:

(3) Mike Thompson (Dem–CA): Pro-tax stance (against the repeal act)
1 I rise in strong support of estate tax reform and
2 in strong opposition to this wrongfully
3 and inaccurately titled “Death Tax Repeal Act”.
4 Whenever you hear somebody say death tax,
5 know right away that they are not talking about public policy
6 and they are not talking about tax reform.
7 They are talking about politics.
8 There is no such thing as a death tax.
9 You won’t find those words anywhere at all in the tax code.
10 It’s partisan jargon.
11 After you die, you don’t have to pay taxes.
12 You don’t have to take out the garbage;
13 you don’t get called for jury duty anymore.
14 When you’re dead, you’re dead.
15 So there is no such thing as a death tax.
16 Today my Republican colleagues are pursuing a full repeal of the estate tax
17 under the guise of helping family farms and small businesses.
18 I wish this were the case.
19 But the rhetoric is simply disingenuous when you look at the policy.
(C-SPAN 2015:27:34–28:37)

As the beginning of his speech shows, Thompson disparages the way Republicans do politics by claiming that their “rhetoric is simply disingenuous” (line 19) and accusing them of misleading the public into the belief that
farmers and small business owners would benefit from repealing the tax. One strategy he uses to project a stance of strong dissociation from the Republican identity is dismissing their linguistic style. For example, he negatively evaluates the Republican lexical choice by pre-modifying the noun phrase “Death Tax Repeal Act” with the adjective phrase “wrongfully and inaccurately titled” (lines 2–3). In addition, Thompson negatively assesses their lexical style by rejecting the referential meaning of death, the compound modifier, when he explains that the federal inheritance tax does not apply to dead Americans: “After you die, you don’t have to pay taxes” (line 11). Finally, with an epistemic stance of high certainty, Thompson wants all listeners to “know” (line 5) that the death tax compound is only “partisan jargon” (line 10). With the same stance of epistemic certainty, he even goes so far as to deny the existence of the death tax variant because he points out that it is not mentioned in the tax code, and—as if stating a fact—he proclaims that “there is no such thing as a death tax” (line 15). In sum, even though at the beginning of his speech, Thompson adjusts to the lexical choice of the Republican Party, he only does so to criticise their word choice and to distance himself from their political style and identity. Hence, Thompson’s example shows that it is not always the case that speakers—as Giles et al. (1991:19) maintain—converge with the speech of their interlocutors in order to gain their approval.

Whereas Thompson employs the death tax variant in a dismissing way, the moderate Democrat Bishop, initially adjusts to the lexical choice of the Republicans in order to align with their tax stance:

4) Sanford Bishop (Dem–GA): Anti-tax stance (in favour of the repeal act)
1 Mr Speaker, I’m pleased to join Representative Brady on this important
2 bipartisan legislation to repeal the death tax once and for all.
3 I’ve always believed that the death tax is
4 literally misguided, morally unjustified, and downright un-American.
5 It’s really a tax on success. (C-SPAN 2015:01:09:48–01:10:05)

As the first sentences of Bishop’s speech indicate, he employs the death tax variant in order to express his support of the Republican anti-tax position. After saying that he is “pleased to join Representative Brady” (line 1), the key sponsor of the repeal act, he decides to choose the death tax variant. It is possible that the stammering repetition of the modifier death indicates that he consciously deviates from the dominant variant of his party (estate tax). After introducing his agreement with the Republican Party on this matter by starting his speech with the death tax token, Bishop goes on to deploy the variant to make the same anti-tax arguments as the Republicans. For instance, he deploys the death tax compound in a stance that expresses his dislike of the federal inheritance tax. By linking the evaluative subject complements “literally misguided, morally unjustified, and downright un-American” (line 4) to the subject death tax, the variant acquires a series of negative indexical meanings. It becomes associated with immorality, a position that is incompatible with Americanness, and—as the propositional phrase of the next sentence indicates—with something that inhibits success. By linking the variant to these indexical meanings, Bishop aligns with the Republican Party and with Brady in particular because the latter makes similar indexical links when he argues that the death tax is an “immoral, an attack on the American Dream”, and a tax that “punish[es] success” (24:2–25:57). In claiming that the death tax is “un-American” (Bishop in Example 4, line 4) and an “attack on the American Dream” (Brady in 24:2–25:57), these anti-tax politicians also convey a patriotic stance, namely, a stance of protecting America’s national identity. At the same time, they distance themselves from the pro-tax Democratic estate tax users, whom they accuse of undermining Americanism. Consequently, Bishop starts his speech with the death tax variant to dissociate himself from the tax-friendly views of his own party, align himself with the Republican pro-tax position, and express a patriotic stance.

Although Bishop begins his speech with the death tax compound to mark a stance of alignment with the conservative views on taxation, he starts style-shifting towards the middle of his speech. This back-and-forth switching between death tax and estate tax points to his in-between political identity. According to the website OnTheIssues (Gordon 2015), Bishop, who is a member of the Congressional Black Caucus, can be described as a liberal populist, a political philosophy between social liberalism and right conservatism. In the House debate on the federal inheritance tax, Bishop expresses his intermediary political position by alternating between the two variants of the American tax variable. Even though he begins his speech with the death tax variant, he shifts to the estate tax compound when he statistically compares the inheritance tax of different nations and refers to the pro-tax argument of some people, namely the Democratic tax supporters:

5) Sanford Bishop (Dem–GA): Anti-tax stance (in favour of the repeal act)
1 The United States has the fourth-highest estate tax
2 in the industrialized world at 40 percent.
3 since we have permanently raised the exemption to 5 million dollars for individuals.
4 (C-SPAN 2015:01:10:43–01:11:31)
Bishops’ lexical style-shifting runs through his speech because overall, he uses the estate tax variant 5 times and the death tax variant 6 times (Table 2). It is possible that Bishop shifts regularly between the Democratic estate tax and the Republican death tax variant as a strategic means to convey and construct a moderate political identity. Thus, Bishop’s use of the American tax variable is similar to the way Ron Paul (Rep–TX) made use of the foreign (a) variable in the 2007 Iraq troop surge debate: as Hall-Lew et al. (2012:55–7) illustrate, Republican Ron Paul, who supported the Democratic anti-surge position, enacted his political in-betweeness by regularly shifting between [lɑːk] and [læk].

While Bishop style-shifts between the two American tax variants to communicate and shape his in-between political identity, Paulsen and Hurd, two rather conservative Republicans (Gordon 2015), shift from the estate tax to the death tax variant to move from a stance of collective empathy for taxpayers to one of personal empathy for single tax-affected constituents. For example, Paulsen uses the estate tax variant when he communicates his compassion with all farmers who are “affected” (line 1) by the federal inheritance tax:

(6) Erik Paulsen (Rep–MN): Anti-tax stance (in favour of the repeal act)
1 Farmers can be affected by- impacted by the federal estate tax
2 simply based on the value of the farm land alone
3 and that does not even take into account, Mr Speaker,
4 the buildings, the equipment, the livestock,
5 and other non-liquid assets that are present.
6 I spoke to a Minnesota family business
7 who was forced to be spending 20%, 20% of their net income
8 on an expensive life insurance just to fund their future death tax obligations.
9 That’s money that’s not being used to expand and grow the current business. (C-SPAN 2015:58:04–58:32)

Interestingly, as Paulsen narrows his focus and begins recounting a story of an individual tax incident in Minnesota, he switches to the other variant. Hence, by embedding the death tax compound into a narrative that tells the story of how a family business suffered from the tax, Paulsen associates the variant with a stance of empathy for single tax-affected constituents he knows. Later in the debate, Paulsen’s stancetaking move is repeated by Hurd:

(7) Will Hurd (Rep–TX): Anti-tax stance (in favour of the repeal act)
1 As land values continue to increase,
2 any farm and ranch families are concerned
3 that this may trigger the estate tax.
4 As Bobby and others can attest to,
5 the death tax is devastating to the family farms, ranches, and small businesses
6 in my district and throughout the Nation.
7 Come on, y’all.
8 Let’s stop punishing families for achieving the American Dream.
9 I support this bill to repell- to repeal the death tax. (C-SPAN 2015:01:23:52–01:24:16)

As Hurd talks about all farm and ranch families who are worried about the tax costs, he refers to the federal inheritance tax as estate tax. Hence, when he enacts a stance of collective empathy for farm families in general, he deploys the estate tax variant. It is only after pointing to the personal testimony of Bobby (line 4), a “seven-generation cattleman” (01:23:08), whom he knows personally, that he shifts to the death tax variant. Therefore, when both Paulsen and Hurd empathically associate with the personal fate of single constituents of their districts, they use the death tax variant. By contrast, when they project a stance of collective empathy for tax-affected farmers, they refer to the inheritance tax as estate tax. Hurd’s last sentences in the excerpt above associate the death tax variant with a further conservative indexical meaning. Like Brady, Hurd takes a patriotic stance of protecting the Republican version of the “American Dream” (line 8), an anti-regulation (i.e., anti-tax) dream of self-reliance, individual achievement, and financial success (Holloway 2014:3). However, discursively comparing this conservative indexical subfield of the death tax variant with the social liberal connotation of the estate tax variant goes beyond the scope of this paper. For such a comparison, the stancetaking of speakers who only use one variant would have to be analysed as well.

In sum, examining the discursive environment of the American tax variable has revealed that the lexical variers of the House strategically style-shift to create (dis)alignments, express political views, and shape their political identity. For instance, Democrat Bishop adopts the Republican lexical style in order to express a stance of inter-party alignment. Other variers, however, adjust to the variant of their political opponents for other reasons,
thus ascribing different interactional meanings to the American tax variable: Democrat Thompson makes use of the Republican death tax variant to criticise it as “partisan jargon” (Example 3, line 10) and the Republicans Paulsen and Hurd employ the Democratic estate tax compound to project a stance of collective empathy for all farmers suffering from the tax. While Paulsen and Hurd use the estate tax variant in a way that contradicts its conventionalised pro-tax indexicality, they deploy the death tax compound in a way that corresponds to its conventionalised anti-tax meaning because they use it to take empathetic stances for individual tax-suffering constituents. Lastly, Bishop makes use of the death tax variant to project a patriotic stance and shifts between estate tax and death tax to express and construct his in-between political identity. Overall, even though the style-shifters of the House make use of the group-associational meaning and the conventionalised stance indexicalities of the tax variable, they also add new interactional meanings to the variants that do not always correspond to the regularised indexicalities.

5. Conclusion

This paper adds to previous research on how sociolinguistic variables are used in political discourse by demonstrating that House members deploy the American tax variable for various political purposes: they employ it to index their tax stance, create inter-party (dis)alignments, enact situationally relevant stances, and express and construct political identities.

The quantitative analysis of the 2015 House debate established the group-associational meaning of the tax variable and revealed that the style-shifters converge across party lines. As the results indicate, the death tax variant is associated with Republican House members and an anti-tax stance, whereas the estate tax variant is linked with Democratic representatives and a pro-tax position. Even though these group-associational and tax stance indexicalities are conventionalised and 15 speakers stick to one variant during the debate, 3 Republican and 2 Democratic speakers shift between the two variants for strategic reasons. Contrary to my attention to speech hypothesis, Democratic and Republican style-shifters do not use the variant associated with their party most frequently as they attend carefully to the beginning of their speeches. Rather, they initially adjust to the lexical style of their opposing parties. However, as the discourse-oriented analysis revealed, only Democrat Bishop adopts the death tax variant in order to align with the Republican anti-tax position. The other style-shifters adapt to the style of their political opponents for other purposes. For instance, Democrat Thompson employs the Republican death tax variant to dismiss the Republican rhetoric as political propaganda and distance himself from the Republican identity. Furthermore, the Republican style-shifters Paulsen and Hurd employ the Democratic estate tax variant when they enact a stance of collective sympathy for farmers affected by the tax. These examples show that stylistic convergence is not always motivated by a desire for social approval.

A further important finding of the qualitative analysis is that some interactional indexical meanings are directly or indirectly related to the conventionalised social group and tax stance meanings, whereas others contradict them. For instance, by employing the estate tax variable in order to express a stance of collective solidarity for all tax-paying farmers, Paulsen and Hurd use the estate tax compound in a way that conflicts with its conventionalised pro-tax indexicality. On the other hand, they make use of the death tax compound in a way that is compatible with its pro-tax indexical meaning because they deploy it when they communicate their empathy for tax-affected individuals. In addition, Democrat Bishop, Republican Brady, and Republican Hurd enact death tax stances that indirectly point to the Republican group-associational meaning of the death tax variant because they all employ this compound to take a patriotic stance of protecting the conservative version of Americanism. Lastly, Democrat Bishop intermixes the social group meanings of the death tax and the estate tax variant in order to convey and construct a moderate political identity in between U.S. Republican conservatism and U.S. Democratic liberalism. Thus, although the two tax variants are associated with relatively stable group-associational and tax stance indexicalities, the indexical meaning potential of the American tax variable can be renegotiated in the unfolding interaction. This finding shows that even in the strictly regularised environment of the bipartisan House of Representatives, speakers make strategic lexical style shifts to renegotiate their political persona and identities. From a methodological viewpoint, the results of this paper also demonstrate the value of qualitative analysis for interpreting patterns identified in quantitative data.

Future sociolinguistic studies of political discourse should not only look for other politically charged sociolinguistic variables but also re-examine my findings with a larger data sample and analyse in more detail how the tax variable is employed in the unfolding discourse. For example, it would be interesting to see how the estate tax and death tax variants are embedded in a Democratic and Republican narrative of the American Dream and how they are linked to the semantic fields of Democratic social liberalism and Republican economic liberalism.
References


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