



Checklist for Effective and Inclusive Tax Policy Analyses

The following checklist outlines steps analysts can take to engage broader audiences, acknowledge historical and political contexts, and demonstrate the relevance of tax policy decisions to people’s daily lives and their long-term well-being.

Analysis

- **Identify the policy being studied.**
 - What prior policy choices, historical patterns, or trends might influence its effectiveness?
- **Clarify the unit of analysis.**
 - Which unit makes the most sense for the analysis? For example, individuals, families, households, and tax units have different definitions and implications for earnings, eligibility for benefits and programs, and interactions with other policies that create distinct tax burdens and liabilities.
- **Assess differences between groups (e.g., race and ethnicity, gender, or immigration status).**
 - How do patterns align with historical trends?
 - What is the relevant sample size for analysis, or the denominator for calculations of inequality or disproportionality? Note that combining groups to increase sample size can mask within-group variation.
- **Consider additional dimensions.**
 - How can results be shown by race and ethnicity, income, and over time?
 - How are regional or geographic patterns important and relevant?
 - How might other demographic or economic factors be shown or explained?
- **Analyze and display distributions.**
 - How can analysts show results across all incomes or categories of wealth?
 - How do results vary across income groups?
- **Provide interpretation and implications.**
 - What is the historical context for the findings?
 - Which structures and institutions help explain current patterns?
 - What policies—at the local, state, and federal levels—have led to the current results?

Language and Framing

- **Write in plain language.**
 - Use short sentences, common words, active voice, clear headings, and minimal jargon.
- **Label groups purposefully.**
 - Order the results intentionally—by effect size, sample size, population, or alphabetically.
 - Replace vague and minimizing labels like “other” with descriptive alternatives, such as “identity not listed,” “race not modeled,” or “additional groups.”
- **Use concise, active titles.**
 - Convey what readers should take away from the graph in the title.
 - Connect the title to structural or policy factors when possible.
- **Describe patterns without implying blame.**
 - How a result is described can place the responsibility for the finding or trend on a specific group. For example, the sentence “Black applicants are less likely to get bank loans” suggests that Black people are responsible for their inability to secure loans; in contrast, the sentence “Banks are less likely to approve loans for Black applicants” describes banks’ behavior and their role as the loan decision-makers.
- **Add details where needed.**
 - Use subtitles or labels to clarify complex findings.
 - Condense key arguments into titles when possible because many readers skim, scan, or scroll rather than read the full report or analysis.

Data Visualization and Graphic Design

- **Consider using a small-multiples approach to present findings across groups, which helps avoid the “horse-race effect” that pits groups against one another.**
- **Break complex data into digestible visuals.**
- **Avoid colors linked to skin tones or stereotypes (e.g., black for Black people and pink or blue for gender).**
- **Match color palettes to data type: sequential, diverging, or categorical.**

Accessibility

- **Directly label data in graphs for easier reading when possible.**
- **Use colors with sufficient contrast for all readers, including those with vision impairments.**
- **Check for accessibility compliance (e.g., section 508).¹ For example, ensure that alternative (alt) text is added for images and header structure is properly organized in websites and PDFs.**
- **Consider bandwidth limitations for interactive tools, because high-data projects may be inaccessible to people who do not have broadband access.**

¹ Natalie R. Ortiz, “The Accessibility of Federal Information and Data: A Brief Overview of Section 508 of the Rehabilitation Act,” Congressional Research Service, November 25, 2024, <https://www.congress.gov/crs-product/IF12093>.