Americans for Tax Fairness has conducted an extensive online search of public polls conducted over the last few years posing questions on tax issues. We found that media outlets do very limited polling on tax issues – typically a question or two when an issue is being publicly debated in Congress. The most relevant questions we could find related to the topics below are included here. On behalf of Americans for Tax Fairness and other clients, <u>Hart Research Associates</u> has conducted in-depth polling on tax reform issues in recent years, which compromise most of the poll questions below.

Updated November 26, 2014

SECTION 1: TAX TRADEOFFS

- Election Day voters when asked: "Which one of the following do you think should be the higher priority for the president and Congress right now—(A) reducing taxes on businesses and individuals or (B) investing in key priorities like education, healthcare, and job creation?" chose "investing in key priorities" (67%) over "reducing taxes" (29%).
 Hart Research Assoc. poll for the AFL-CIO, Nov. 4, 2014, Q 14
- By 62% to 32%, Election Day voters favor "raising taxes on the wealthy and large corporations to fund priorities like education, job training, and deficit reduction."
 Hart Research Assoc. poll for the AFL-CIO, Nov. 4, 2014, Q 17
- By 54% to 35%, when asked what would do more to reduce poverty, respondents favored, "raising taxes on wealthy people and corporations to expand programs for the poor" instead of, "lowering taxes on wealthy people and corporations to encourage investment and economic growth."
 Pew Research Center, January 2014, Q 26
- By 68% to 31% voters believe "we should close tax loopholes for large corporations that ship
 jobs offshore, and instead use that money to invest in jobs in America by improving our roads
 and bridges and rebuilding manufacturing."

 Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q16a/b.

SECTION 2: TAXING CORPORATIONS

Corporate Tax Inversions

76% of Democrats, 69% of Republicans and 80% of Independents disapprove of corporate tax inversions when they were asked "Do you approve or disapprove of tax inversions, a practice where one company becomes a subsidiary of another company in a foreign country for the purpose of reducing its tax rate?"
 Morning Consult poll, August 5, 2014

- By more than a three-to-one margin, 70% to 20%, Iowa voters disapproved of "tax inversions, a practice where an American company becomes a subsidiary of another company in a foreign country for the purpose of reducing its taxes."
 - Public Policy Polling poll of Iowa voters for Americans for Tax Fairness Action Fund, Aug. 30, 2014, Q12
- By more than a three-to-one margin, 70% to 23%, Colorado voters disapproved of "tax inversions, a practice where an American company becomes a subsidiary of another company in a foreign country for the purpose of reducing its taxes."
 Public Policy Polling poll of Colorado voters for Americans for Tax Fairness Action Fund, Sep. 21, 2014, Q15

Taxing Offshore Profits and Closing Offshore Tax Loopholes

- By 73% to 21%, Election Day voters favor "increasing taxes on the profits that American corporations make overseas, to ensure they pay as much on foreign profits as they do on profits made in the United States."
 - Hart Research Assoc. poll for the AFL-CIO, Nov. 4, 2014, Q 17
- By 79% to 17%, voters want to "Close tax loopholes to ensure that American corporations pay as much on foreign profits as they do on profits made in the United States."
 Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q 20a/b.
- By 83% to 13% voters want to "Increase taxes on the profits that American corporations make overseas, to ensure they pay as much on foreign profits as they do on profits made in the United States."
 - Hart Research Assoc. poll for Americans for Tax Fairness, Jan. 2013, Q 12.
- By 84% to 11% voters want to "Increase taxes on the profits that American corporations make overseas, to ensure they pay as much on foreign profits as they do on profits made in the United States."
 - Hart Research Assoc. poll for Americans for Tax Fairness, Nov. 2012, Q 16.
- By 57% to 37%, Election Day voters favor "ending all tax loopholes that encourage U.S. companies to send jobs overseas."
 - Hart Research Assoc. poll for the AFL-CIO, Nov. 4, 2014, Q 17
- By 73% to 25% voters want to "close loopholes that allow corporations and wealthy individuals
 to avoid paying U.S. taxes by shifting income to overseas tax havens."
 Hart Research Assoc. poll for Americans for Tax Fairness, Jan. 2013, Q 12.
- Nearly three-quarters (73%) of Americans support "raising taxes on businesses that move manufacturing jobs overseas."
 ABC News/Washington Post poll, February 2012, Q 11
 - ABC News/ washington Post poll, February 2012, Q 11
- By 68% to 31% voters believe that "We should end tax breaks to large corporations that ship
 jobs overseas and use that money to invest in jobs in America improving our roads and bridges,
 rebuilding manufacturing and making us energy independent."
 Hart Research Assoc. poll for Americans for Tax Fairness, Jan. 2013, Q 16.
- By 62% to 36%, voters want to "Close loopholes that allow corporations and wealthy
 individuals to avoid paying U.S. taxes by shifting income to offshore tax havens."

 Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q20a/b.

 By 61% to 33%, voters want to "pass legislation to prevent corporations and wealthy individuals from avoiding U.S. taxes by shifting income earned here in the United States to overseas tax havens."

Hart Research Assoc. poll for Americans for Tax Fairness, Nov. 2012, Q 16.

Close Loopholes and Invest Rather than Reduce Tax Rates (Revenue Neutral Tax Reform)

- By 82% to 9%, voters believe that "reform[ing] the tax system by closing corporate loopholes
 and limiting deductions for the wealthy" should be used to "reduce the budget deficit and
 make new investments" rather than to "reduce tax rates on corporations and the wealthy."
 Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q 21
- By 83% to 11%, voters want to use "tax revenue from closing corporate loopholes and limiting deductions to reduce the budget deficit and make public investments, rather than to reduce tax rates on corporations."

Hart Research Assoc. poll for Americans for Tax Fairness, Jan. 2013, Q 17

Corporate Taxes (General)

- Two-thirds (66%) of Americans believe that corporations pay too little in taxes, when asked if corporations are "paying their fair share in federal taxes, paying too much or paying too little."
 20% say that corporations pay their fair share and only 8% say that corporations pay too much.
 Gallup poll, April 2014, Q 29
- By 70% to 26%, Americans favor an Obama administration proposal "increasing taxes on some corporations by eliminating certain tax deductions."
 Gallup poll, April 2011, Q 16
- By 61% to 35%, Americans believe that "in order to help the economy and move the nation forward, the focus of the government should be more on raising the minimum wage and providing job training and education" than on "cutting corporate taxes and reducing regulations on businesses."
 McClatchy/Marist poll, February 2014
- By 62% to 34%, voters want to "Eliminate special tax breaks for oil and gas companies." Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q 20a/b

CEO Pay

 By 63% to 34%, voters want to "Prevent corporations from avoiding taxes when they award their executives millions of dollars in stock options."
 Hart Research Associates Poll, Jan. 2013, Q. 12

Small Business

• By 67% to 31% voters believe "we should end tax breaks for companies that ship jobs and profits offshore, and level the playing field for small businesses that create jobs in America." Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q16a/b.

 34% of American small business owners chose "closing tax loopholes for large corporations" over six other budget-cutting or revenue raising measures, when asked to choose their top priority for the federal government. The largest number of Republican respondents (27%) chose the same answer.

Main Street Alliance and American Sustainable Business Council poll, April 2013

SECTION 3: TAXING THE WEALTHY

Tax Investment Income at Same Rate as Wages/Salaries

- By 52% to 36%, voters support a proposal that would "For those making over two hundred fifty thousand dollars, end the lower tax rate on income from selling stocks and other assets."
 Hart Research Assoc. poll for Americans for Tax Fairness, Jan. 2013, Q 12
- By 61% to 28%, voters want to "End the lower tax rate on income from selling stocks and other assets, so that investors pay the same tax rates as workers do on their earnings."
 Hart Research Assoc. poll for Americans for Tax Fairness, Nov. 2012, Q 16.

Taxing the Wealthy (General)

- When asked if they think different groups "are paying their fair share in federal taxes, paying too much or paying too little," 61% of the public believes that upper income individuals pay too little in federal taxes; 24% believe that upper income individuals are paying their fair share; and 4% believe that they are paying too much.
 Gallup poll, April 2014, Q 29
- 36% of the public believes that "taxes on wealthy people should be kept low because they invest their money in the private sector and that helps the economy and creates jobs."
 56% of the public say that "taxes on wealthy people should be kept high so the government can use their money for programs to help lower income people."
 CNN/ORC poll, November 2012, Q 21
- By 68% to 28%, voters want to "Eliminate the [carried interest] loophole that allows Wall Street hedge fund managers to pay a lower tax rate than middle-class taxpayers."
 Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q 20a/b
- By 52% to 41%, voters want to "Limit tax deductions for people making over two hundred fifty thousand dollars a year."
 Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q 20a/b
- By 73% to 22%, voters want to "Place a surtax of five percent on a person's income over ten million dollars per year." By 67% to 28%, voters want to "Place a surtax of five percent on a person's income over one million dollars a year."
 Hart Research Associates Poll, Jan. 2013, Q. 12
- By 61% to 31%, voters want to "Place a surtax of five percent on a person's income over one million dollars a year."
 Hart Research Assoc. poll for Americans for Tax Fairness, Nov. 2012, Q 16.

Buffett Rule

- By 59% to 30%, the public supports "requiring all Americans of incomes of one million dollars or more to pay at least 30 percent of their income in taxes;" 42% strongly supported it and only 17% strongly opposed it.
 - Associated Press/GfK Roper poll, April 2013
- By 60% to 37%, Americans are "in favor Congress passing a law requiring households earning \$1 million a year or more to pay a minimum of 30% of their income in taxes." 74% of Democrats, 63% of Independents and 43% of Republicans support the measure.
 Gallup poll, April 2012, Q 36
- By 71% to 23%, voters want to "Pass the Buffett Rule, which sets a minimum income tax rate
 of thirty percent for millionaires to ensure they do not pay a lower tax rate than the middle
 class."
 - Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q 20a/b

Income Tax Rates

56% of Americans (59% of Democrats, 48% of Republicans and 56% of Independents) feel that
"the amount you pay is about right" when it comes to federal income taxes.
 42% (40% of Democrats, 50% of Republicans and 43% of Independents) think that they pay
"more than their fair share." Only 1% believe that they pay "less than your fair share."

McClatchy/Marist poll, April 2014

Estate/Inheritance Taxes

 By 60% to 35%, voters want to "Eliminate the loophole that allows wealthy families to avoid paying any capital gains taxes on stocks and bonds they inherit.
 Hart Research Associates Poll, Jan. 2013, Q. 12

Social Security Taxes

- By 61% to 30%, Election Day voters favor "increasing Social Security benefits, paid for by having high-income people pay Social Security taxes on all of their wages."
 Hart Research Assoc. poll for the AFL-CIO, Nov. 4, 2014, Q 14
- By a four-to-one margin, 80% to 20%, Americans support a "proposal [that] would gradually eliminate the earnings cap (currently \$117,000) over 10 years."
 National Academy of Social Insurance Survey, June 2014, Q 42 and page 18
- By almost a five-to-one margin, 83% to 17%, Americans support a proposal that "would raise the Social Security tax rate for workers and employers in two steps in the future – from 6.2% to 7.2% in 2022 and to 8.2% in 2052."
 - National Academy of Social Insurance Survey, June 2014, Q 44 and page 18