



## Polling on Tax Fairness Issues

*Updated March 19, 2015*

*Americans for Tax Fairness has conducted an extensive online search of public polls conducted in recent 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, [Hart Research Associates](#) has conducted in-depth polling on tax reform issues in recent years, which comprise many of the poll questions below.*

<b>SECTION 1: TAX TRADEOFFS</b>	<b>2</b>
<b>SECTION 2: TAXING CORPORATIONS</b>	<b>2</b>
Close Loopholes and Invest Rather than Reduce Tax Rates (Revenue Neutral Tax Reform)	2
Corporate Taxes (General)	3
Taxing Offshore Profits and Closing Offshore Tax Loopholes	4
Corporate Tax Inversions	5
CEO Pay	5
Financial Transaction Tax and a Bank Fee	6
Views of Small Business Owners	6
<b>SECTION 3: TAXING THE WEALTHY</b>	<b>7</b>
Tax Investment Income at Same Rate as Wages/Salaries	7
Taxing the Wealthy (General)	8
Buffett Rule	9
Income Tax Rates	9
Estate/Inheritance Taxes	10
Social Security Taxes	10
<b>SECTION 4: PUBLIC BELIEVES GOVERNMENT POLICIES FAVOR RICH &amp; CORPORATIONS</b>	<b>10</b>

## SECTION 1: TAX TRADEOFFS

2014 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, November 2014, Q14](#)

By 62% to 32%, 2014 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, November 2014, Q17](#)

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, Q26](#)

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, October 2013, Q16a/b](#)

## SECTION 2: TAXING CORPORATIONS

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

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 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, October 2013, Q21](#)

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, January 2013, Q17](#)

### Corporate Taxes (General)

When asked what “bothers them” about the federal tax system, 64% of Americans said they were bothered “a lot” and 18% said they were bothered “some” by the “feeling that some corporations don’t pay their fair share.” By comparison, 27% said they were bothered “a lot” by and 26% said they were bothered “some” by “the amount you pay in taxes.”

[Pew Research Center, March 2015, Q29](#)

Two-thirds (65%) of Americans believe that corporations pay too little in taxes, when asked “Overall, do you think large business corporations pay their fair share in taxes, pay too (little), or pay too (much).” 19% say that corporations pay their fair share and only 9% say that corporations pay too much.

[Washington Post-ABC News poll, January 2015](#)

When asked if corporations are “paying their fair share in federal taxes, paying too much or paying too little,” most respondents again said they are paying too little:

	<b>Fair Share</b>	<b>Too Much</b>	<b>Too Little</b>
April 3-6, 2014	20%	8%	66%
April 4-7, 2013	21%	8%	66%
April 9-12, 2012	21%	11%	64%
April 7-11, 2011	20%	9%	67%
April 8-11, 2010	22%	9%	62%

[Gallup polls, April 2010-April 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, October 2013, Q20a/b](#)

By 70% to 26%, Americans favor an Obama administration proposal “increasing taxes on some corporations by eliminating certain tax deductions.”

[Gallup poll, April 2011, Q16](#)

## **Taxing Offshore Profits and Closing Offshore Tax Loopholes**

By 73% to 21%, 2014 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, November 2014, Q17](#)

By 57% to 37%, 2014 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, November 2014, Q17](#)

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, October 2013, Q20a/b](#)

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, October 2013, Q20a/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, January 2013, Q12](#)

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, January 2013, Q12](#)

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, January 2013, Q16](#)

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, November 2012, Q16](#)

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, November 2012, Q16](#)

Nearly three-quarters (73%) of Americans support “raising taxes on businesses that move manufacturing jobs overseas.”

[ABC News/Washington Post poll, February 2012, Q11](#)

### **Corporate Tax Inversions**

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, September 2014, Q15](#)

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 2014](#)

By 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, August 2014, Q12](#)

### **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, January 2013, Q12](#)

## **Financial Transaction Tax and a Bank Fee**

By 47% to 13%, voters favor “instituting a fee on debts of banks and other financial institutions with more than \$50 billion in assets ...as a way to pay for tax cuts or additional government spending.” (36% neither favored nor opposed this proposal).

[Associated Press/GfK poll, February 2015, TAX2](#)

By 61% to 32%, voters want to “Establish a small tax on all trading in stocks and bonds and other financial market trades. For example, for every ten thousand dollars in a trade the tax would be three dollars.”

[Hart Research Assoc. poll for Americans for Tax Fairness, January 2013, Q12](#)

## **Views of Small Business Owners**

By 67% to 31% small business owners 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, October 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.

[Lake Research Partners poll for Main Street Alliance and American Sustainable Business Council, April 2013](#)

When asked about “a tax system that would allow U.S. multinational corporations to avoid taxes permanently by shifting their income to places like the Cayman Islands,” more than four out of five (85%) small business owners oppose instituting this type of territorial tax system.

[Lake Research Partners poll for Main Street Alliance and American Sustainable Business Council, April 2013](#)

67% of small business owners say big corporations are paying “less than their fair share” of taxes; 73% say the same thing about multinational corporations.

[Lake Research Partners poll for Main Street Alliance, American Sustainable Business Council and Small Business Majority, February 2012, Q3 and Q8](#)

90% of small business owners think “big corporations use tax loopholes to avoid taxes that small businesses have to pay,” and 92% think that “tax loopholes for big corporations” is a problem.  
[Lake Research Partners poll for Main Street Alliance, American Sustainable Business Council and Small Business Majority, February 2012, Q9 and Q10](#)

Three-quarters of respondents think their “small business is harmed when big corporations use loopholes to avoid taxes.”  
[Lake Research Partners poll for Main Street Alliance, American Sustainable Business Council and Small Business Majority, February 2012, Q11](#)

91% of respondents said that “U.S. multinational corporations using accounting loopholes to shift their U.S. profits to their offshore subsidiaries to avoid taxes” is a problem.  
[Lake Research Partners poll for Main Street Alliance, American Sustainable Business Council and Small Business Majority, February 2012, Q12](#)

81% of small business owners disapprove of the carried interest loophole that lets hedge fund managers “have their personal income taxed at the capital gains rate of 15% instead of the ordinary income tax rate.”  
[Lake Research Partners poll for Main Street Alliance, American Sustainable Business Council and Small Business Majority, February 2012, Q17](#)

## **SECTION 3: TAXING THE WEALTHY**

### **Tax Investment Income at Same Rate as Wages/Salaries**

By 56% to 16%, respondents favor “increasing the capital gains tax on the stocks held by people in households making more than \$500,000 a year...as a way to pay for tax cuts or additional government spending.” (25% neither favored nor opposed this proposal).  
[Associated Press/GfK poll, February 2015, TAX2](#)

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, January 2013, Q12](#)

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, November 2012, Q16](#)

## Taxing the Wealthy (General)

When asked what “bothers them” about the federal tax system, 61% of Americans said they were bothered “a lot” and 18% said they were bothered “some” by the “feeling that some wealthy people don’t pay their fair share.” By comparison, 27% said they were bothered “a lot” by and 26% said they were bothered “some” by “the amount you pay in taxes.”

[Pew Research Center, March 2015, Q29](#)

When asked to say if wealthy households pay “too much, too little, or about the right amount in federal taxes,” 68% of respondents said “too little,” 18% said “about the right amount” and 11% said “too much.”

[Associated Press/GfK poll, February 2015, TAX1](#)

62% of respondents (80% of Democrats, 59% of Republicans and 40% of Independents) think that “America’s tax system favors the wealthy over the middle class and poor.”

[Huffington Post and YouGov poll, January 2015, Q2](#)

When asked if “upper income people” are “paying their fair share in federal taxes, paying too much or paying too little,” most respondents said they are paying too little:

	Fair Share	Too Much	Too Little
April 3-6, 2014	24%	13%	61%
April 4-7, 2013	26%	11%	61%
April 9-12, 2012	25%	10%	62%
April 7-11, 2011	25%	13%	59%
April 8-11, 2010	26%	15%	55%

[Gallup poll, April 2010-April 2014](#)

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, October 2013, Q20a/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, October 2013, Q20a/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, January 2013, Q12](#)

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, November 2012, Q16](#)

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, Q21](#)

### **Buffett Rule**

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, October 2013, Q 20a/b](#)

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, BUD5](#)

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, Q36](#)

### **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% believes 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, January 2013, Q12](#)

## Social Security Taxes

By 61% to 30%, 2014 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, November 2014, Q14](#)

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, Q42 and page 18](#)

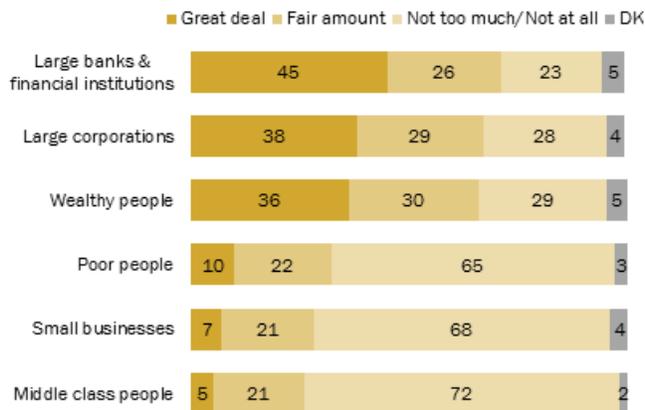
By almost a five-to-one margin, 83% to 17%, Americans support a proposal that “would raise the Social Security tax rate for workers and employers in two steps in the future – from 6.2% to 7.2% in 2022 and to 8.2% in 2052.”

[National Academy of Social Insurance Survey, June 2014, Q44 and page 18](#)

## SECTION 4: PUBLIC BELIEVES GOVERNMENT POLICIES FAVOR RICH & CORPORATIONS

### Banks, Corporations, the Wealthy Widely Viewed as Benefiting from Gov’t Policies Since Recession

*% saying government economic policies since the recession have helped each...*



Survey conducted Feb. 18-22, 2015. Figures may not add to 100% because of rounding.

PEW RESEARCH CENTER

[Pew Research poll, February 2015, p. 1 and Q59F2](#)

Polling on Tax Fairness Issues – Compiled by Americans for Tax Fairness

## Gov't Policies Seen as Helping Wealthy More Than the Middle Class or Poor

*% saying gov't policies since recession have helped each a great deal/fair amount ...*

	Middle class people	Poor people	Wealthy people
	%	%	%
Total	26	32	66
<i>Family income</i>			
\$100,000 or more	23	32	61
\$75,000-\$99,999	20	28	56
\$30,000-\$74,999	22	36	70
Less than \$30,000	33	30	68
<i>Party</i>			
Republican	16	38	55
Democrat	36	34	73
Independent	24	29	69
Rep-Dem diff	-20	+4	-18

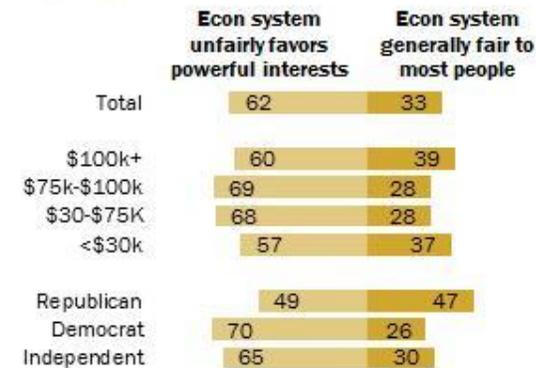
Survey conducted Feb. 18-22, 2015.

PEW RESEARCH CENTER

[Pew Research poll, February 2015, p. 5 and Q59F2](#)

## On Core Economic Values, Party Divides Larger Than Income Differences

*% saying ...*



[Pew Research poll, February 2015, p. 10 and Q11b](#)