

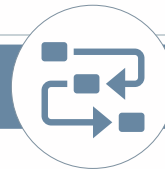
Americans for Tax Reform

April 2021



About the March/April 2021 Americans for Tax Reform Survey

Survey Methodology:



This survey was conducted online within the United States from March 31-April 6 among 4,577 registered voters by HarrisX. The sampling margin of error of this poll is plus or minus 1.45 percentage points. The results reflect a nationally representative sample of U.S. adults. Results were weighted for age by gender, region, race/ethnicity, and income where necessary to align them with their actual proportions in the population.

The sample sizes and sampling margins of error are as follows:



4,577

Registered Voters

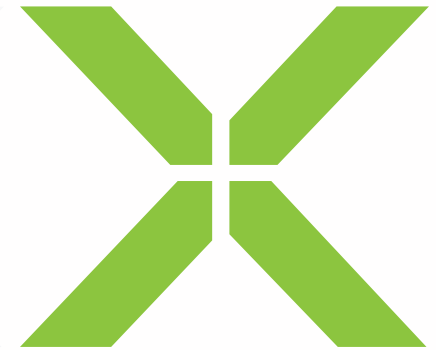


1.45%

Sampling Margin of Error

Note: Some percentages on the following slides may not add up to exactly 100% due to rounding

Executive Summary



Executive Summary



Taxes are at the front of mind for voters right now. Just below half say that position on taxes is among the most important thing that they look for when deciding which candidate to support, and this is true of Democrats, Republicans and Independents.



Raising taxes is very unpopular right now. Republicans, Democrats and Independents agree that the tail-end of a pandemic is not the time to raise taxes.



Democrats and Republicans can agree on lowering the tax rate for individuals and families. 81% of Republicans and 75% of Democrats support lowering the tax rate for most income brackets. However, when it comes to lowering the corporate tax rate, Republican support is 18 percentage points higher.



Over half of voters believe that the amount they pay in taxes (53%) and the amount paid in this country (57%) is too high. But when asked about how the amount they pay compares to what they get in return from the government, slightly fewer (52%) say that the amount they receive is too little.

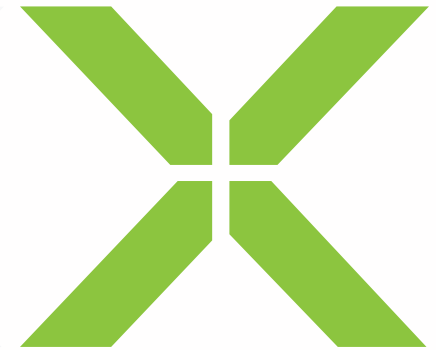


The more that voters know about the US tax code, the more likely they are to believe that it is too complicated. A majority (71%) of high knowledge voters believe that the tax code is too complicated, compared to 59% of low knowledge voters. Just above one-third (33%) of low knowledge voters believe that the tax code is “about the right level of complexity” compared to just 23% of high knowledge voters.

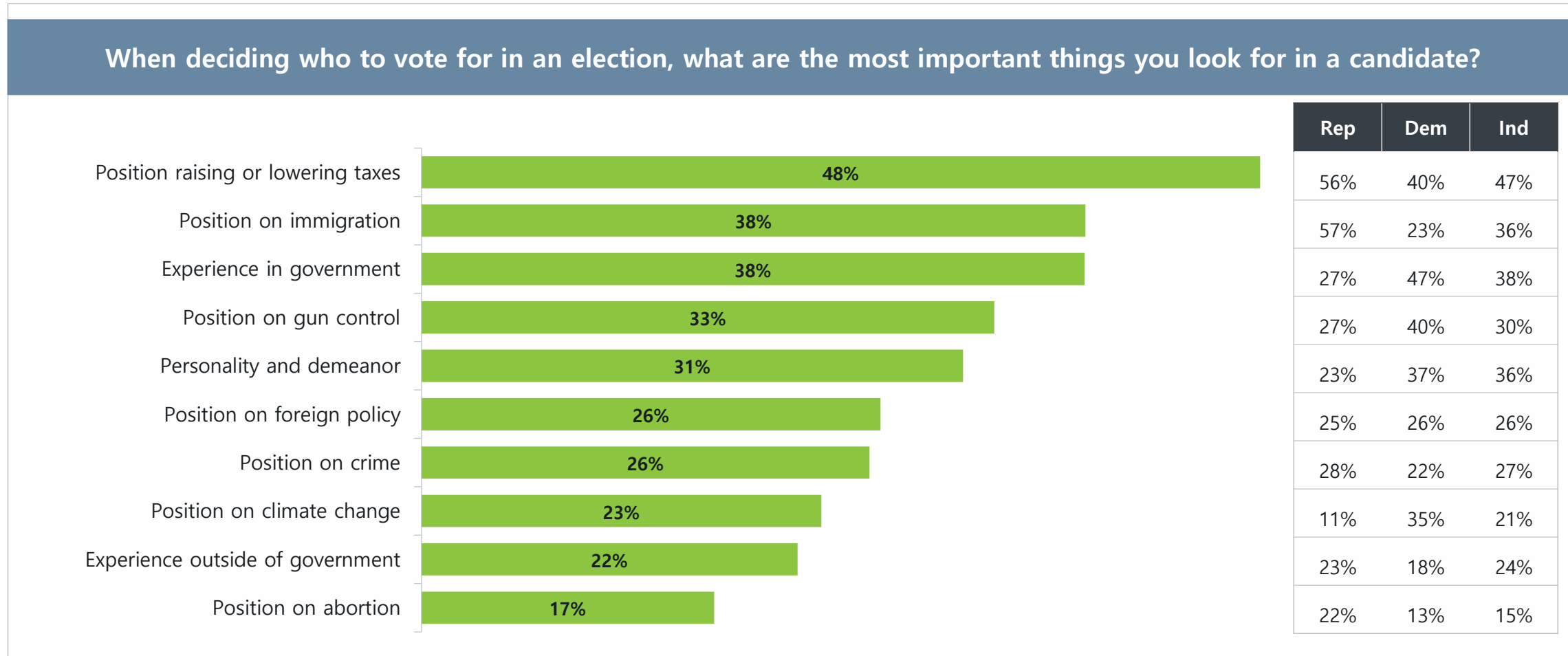


Support for raising taxes on people making over \$1M is high (64%) and driven by Democrats (74%) and Independents (63%). A majority of Democrats and Independents also support raising taxes on large corporations (73% Dems, 59% Inds) and people making over \$400k (64% Dems, 52% Inds), compared with only 45% and 46% of Republicans who support raising taxes on each of these groups, respectively.

Detailed Findings



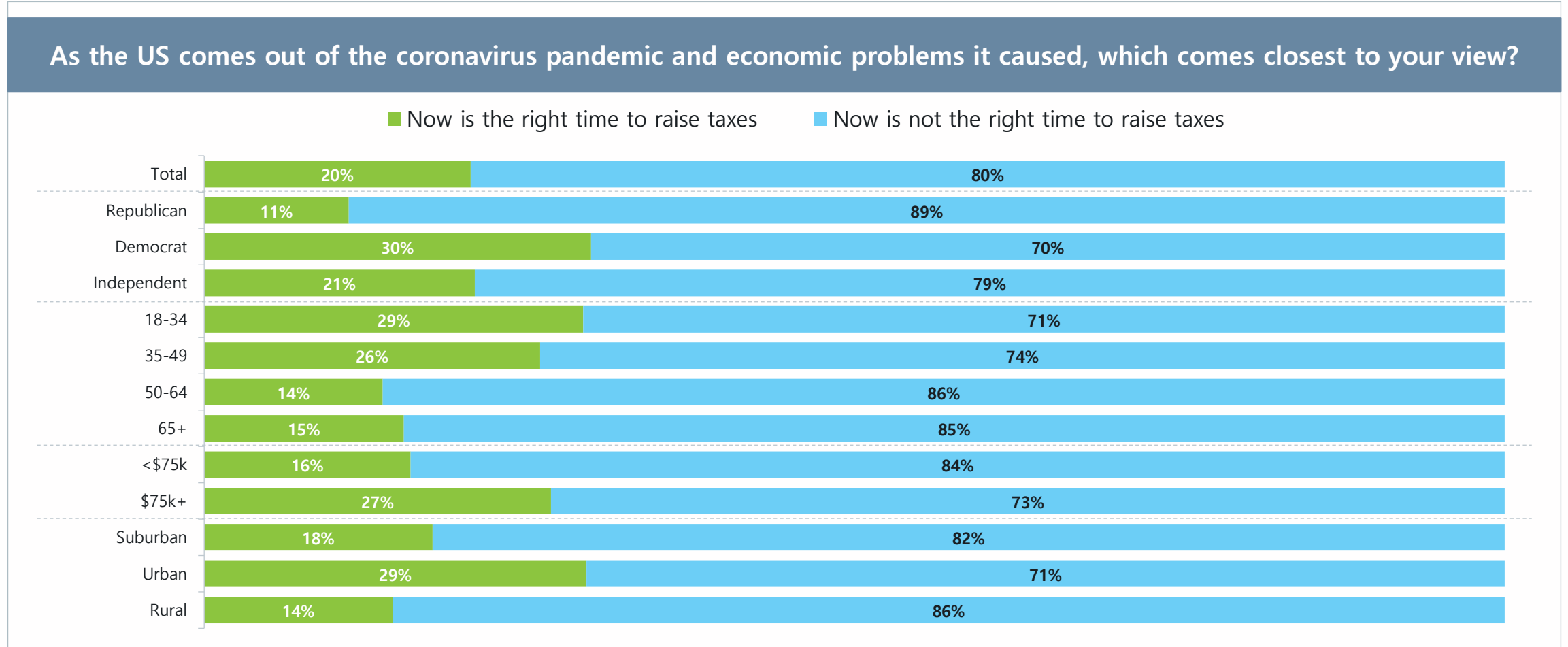
A candidate's position on taxes is the most important factor that voters consider when deciding who to vote for, and is among the top three factors for Democrats, Republicans and Independents.



BASE: Registered Voters (n= 4,577)

AT24. When deciding who to vote for in an election, what are the most important things you look for in a candidate?

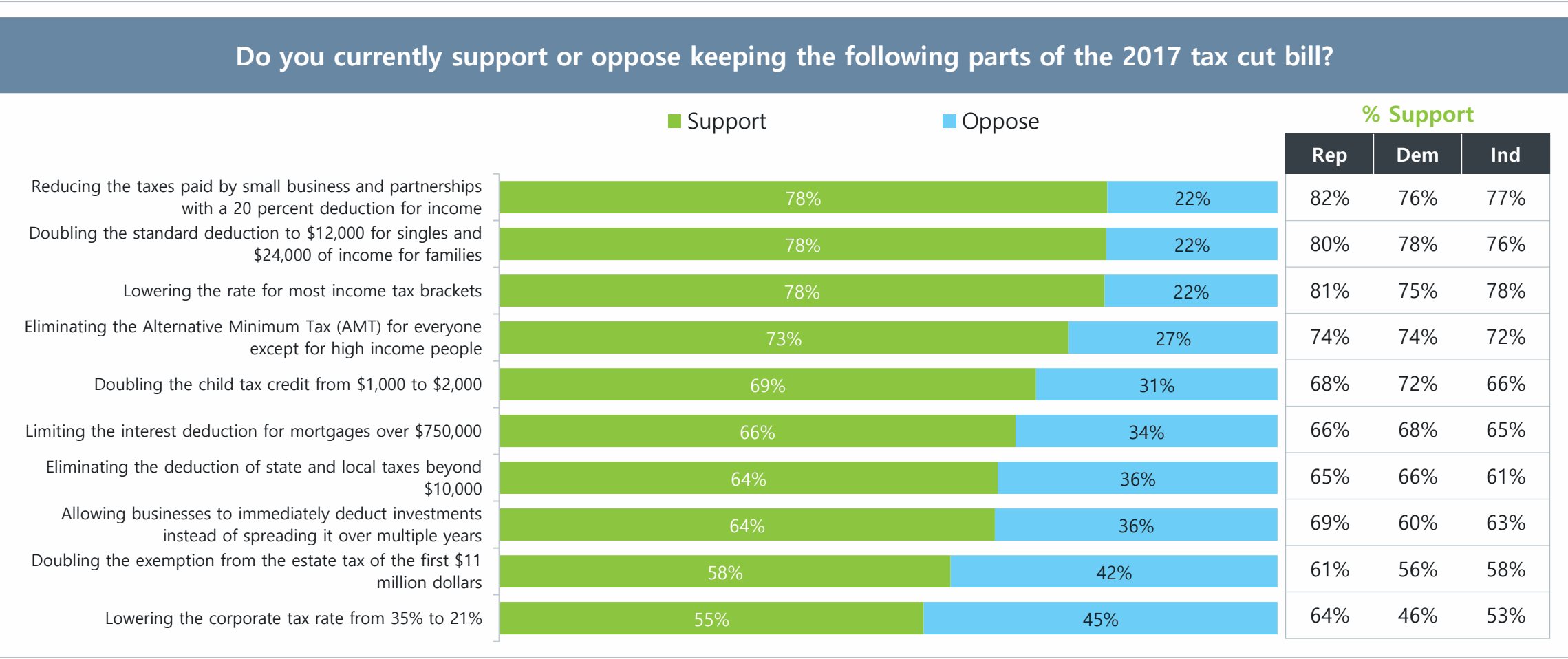
A majority of voters agree that now is not the time to raise taxes considering the economic impacts of the pandemic. This view is particularly driven by Republicans, voters aged 50+, and rural voters.



BASE: Registered Voters (n= 4,577)

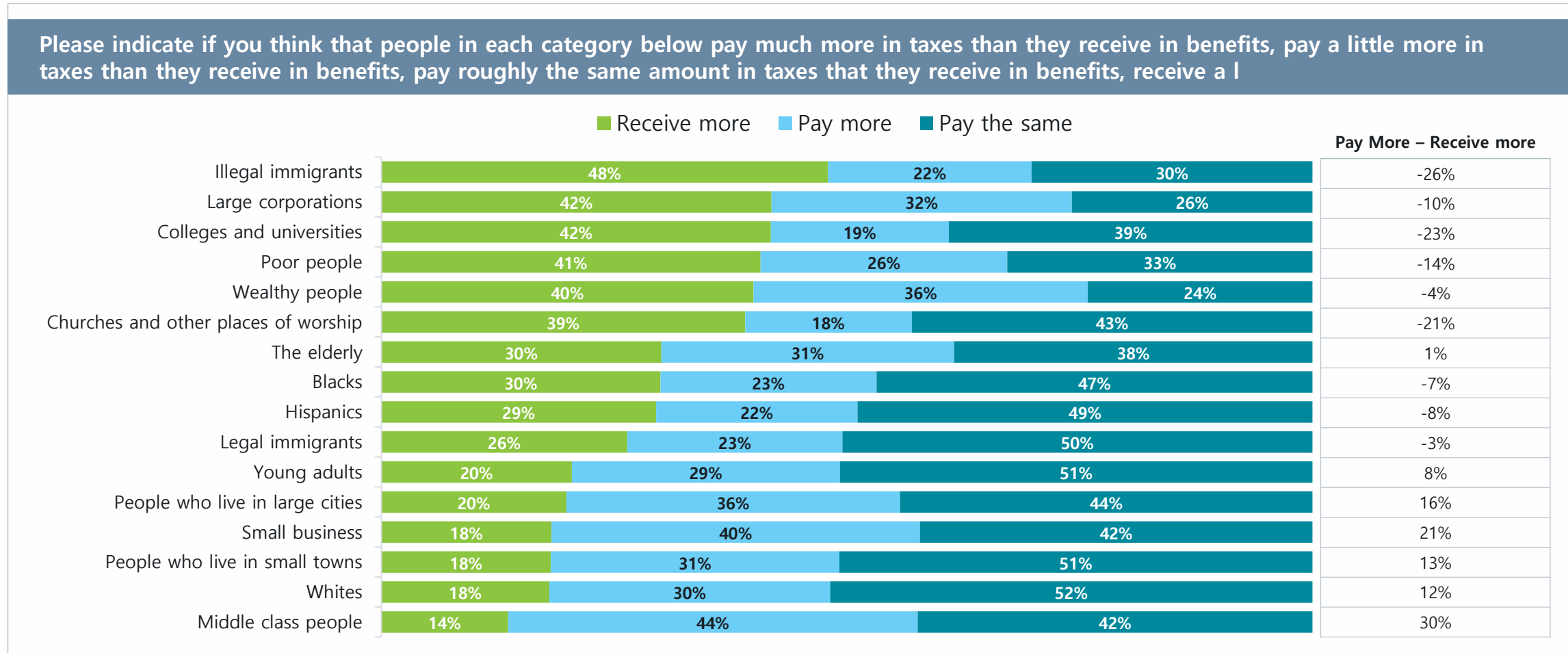
As the US comes out of the coronavirus pandemic and economic problems it caused, which comes closest to your view?

Majority of Republicans and Democrats agree on lowering income tax for individuals and families, but diverge when it comes to corporate and estate tax rates.



BASE: Registered Voters (n= 4,577)
 AT21: Do you currently support or oppose keeping the following parts of the 2017 tax cut bill?

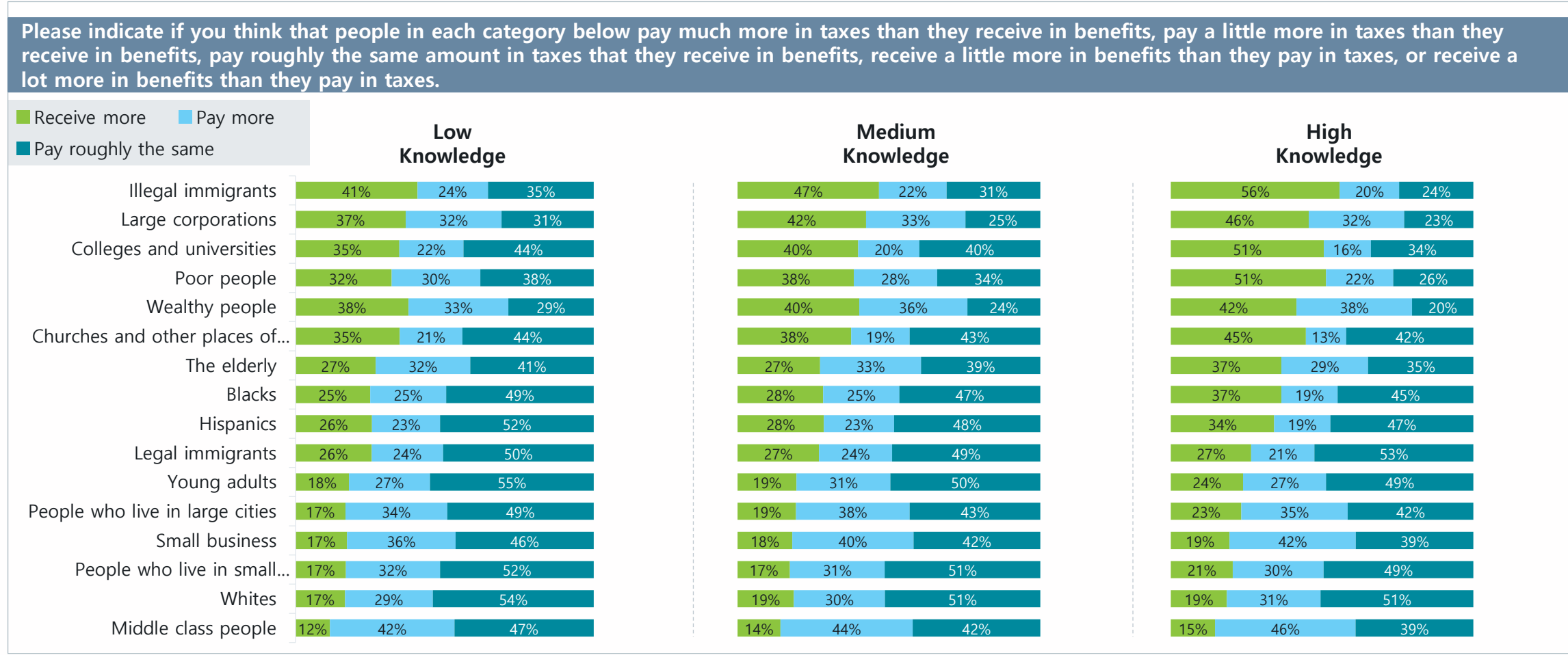
A plurality of registered voters believe that the middle class and small businesses pay more in taxes than they receive in taxes.



BASE: Registered Voters (n= 4,577)

AT22r: As you know, the federal government collects taxes and provides benefits to people living in the United States. Please indicate if you think that people in each category below pay much more in taxes than they receive in benefits, pay a little more in taxes than they receive in benefits, pay roughly the same amount in taxes that they receive in benefits, receive a little more in benefits than they pay in taxes, or receive a lot more in benefits than they pay in taxes.

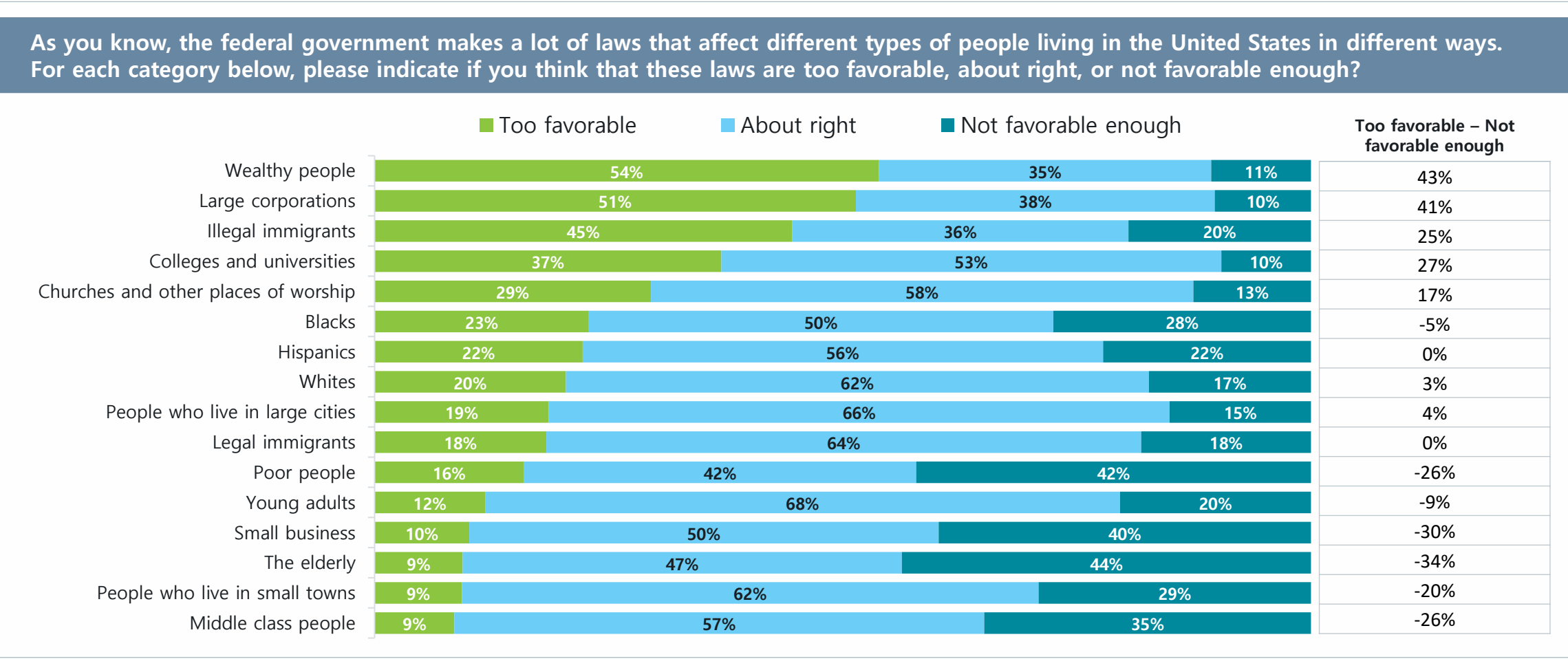
Low knowledge voters believe that young adults and white people pay the most in comparison to what they receive in taxes. High knowledge voters similarly believe that people in small towns and white people pay the most compared to what they receive



BASE: Registered Voters (n= 4,577)

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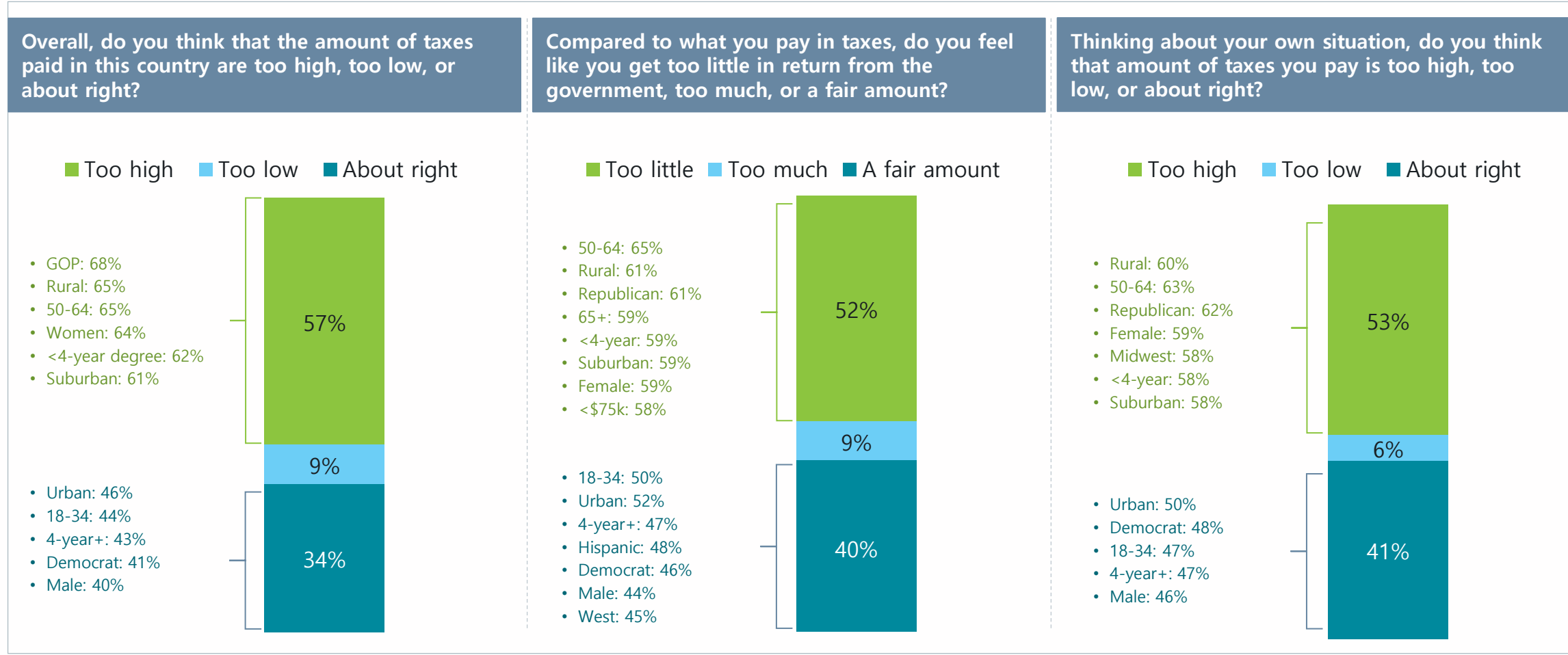
Over half agree that the federal government is too favorable towards wealthy people and large corporations



BASE: Registered Voters (n= 4,577)

AT23r: As you know, the federal government makes a lot of laws that affect different types of people living in the United States in different ways. For each category below, please indicate if you think that these laws are too favorable, about right, or not favorable enough?

When it comes to their own personal situation voters are slightly more likely to say that the amount of taxes they pay is just right than when it comes to the country overall



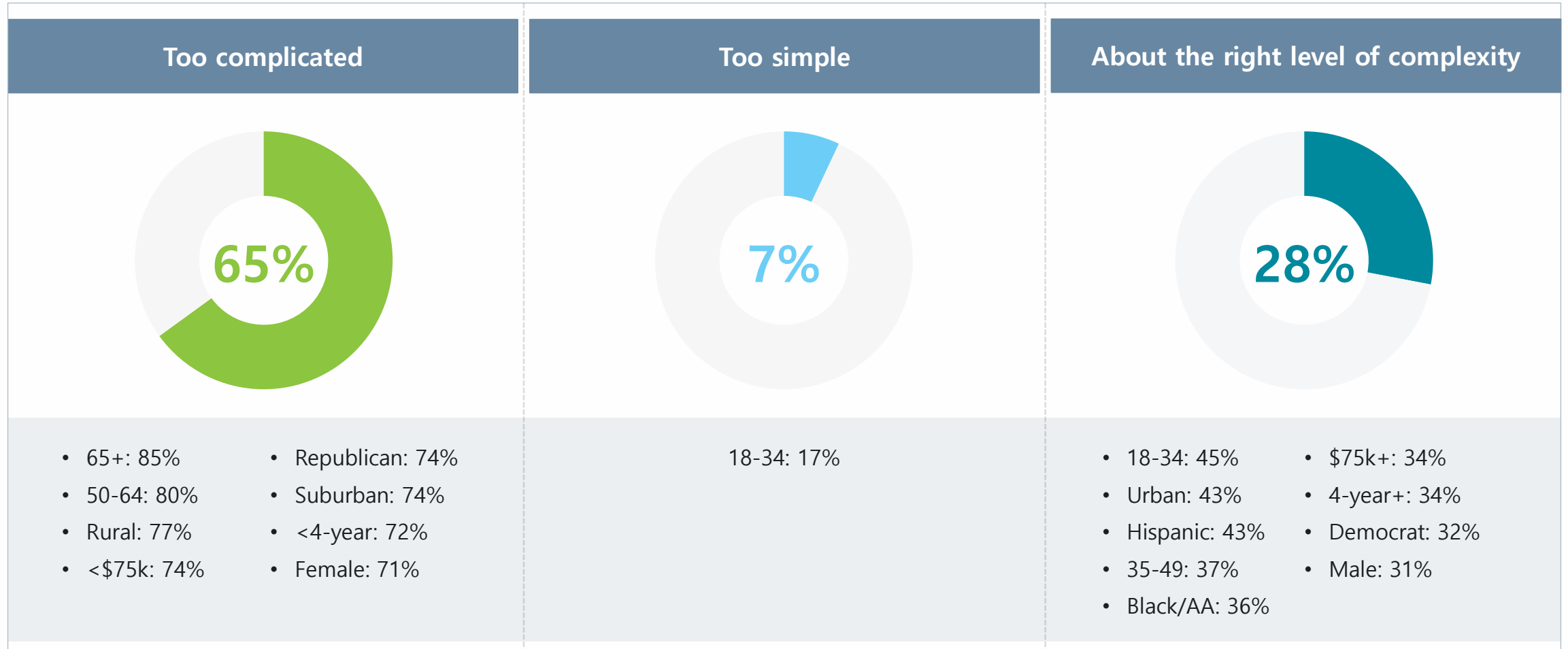
BASE: Registered Voters (n=4,577)

AT1: Overall, do you think that the amount of taxes paid in this country are too high, too low, or about right?

AT5: Compared to what you pay in taxes, do you feel like you get too little in return from the government, too much, or a fair amount?

AT2: Thinking about your own situation, do you think that amount of taxes you pay is too high, too low, or about right?

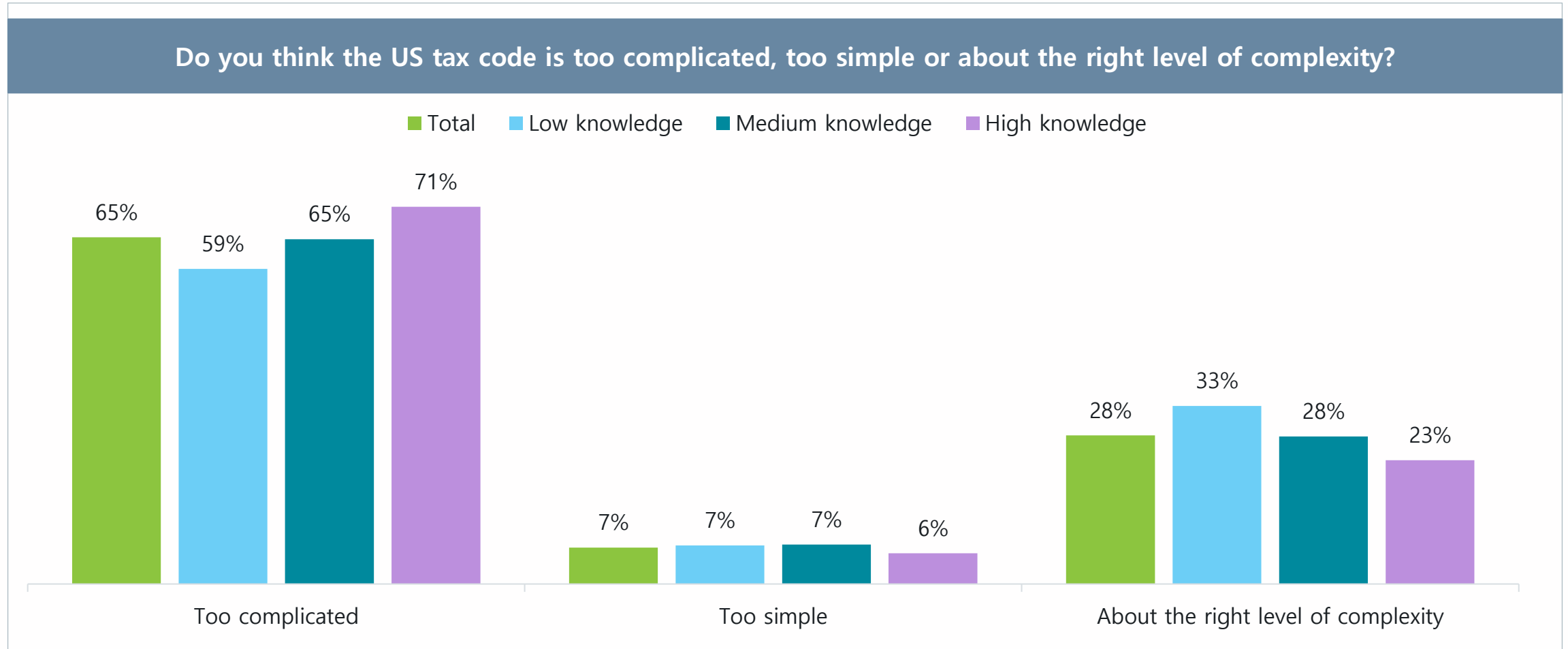
A majority agrees that the US tax code is too complicated, especially voters 50+ and rural voters



BASE: Registered Voters (n= 4,577)

AT4: Do you think the US tax code is too complicated, too simple or about the right level of complexity?

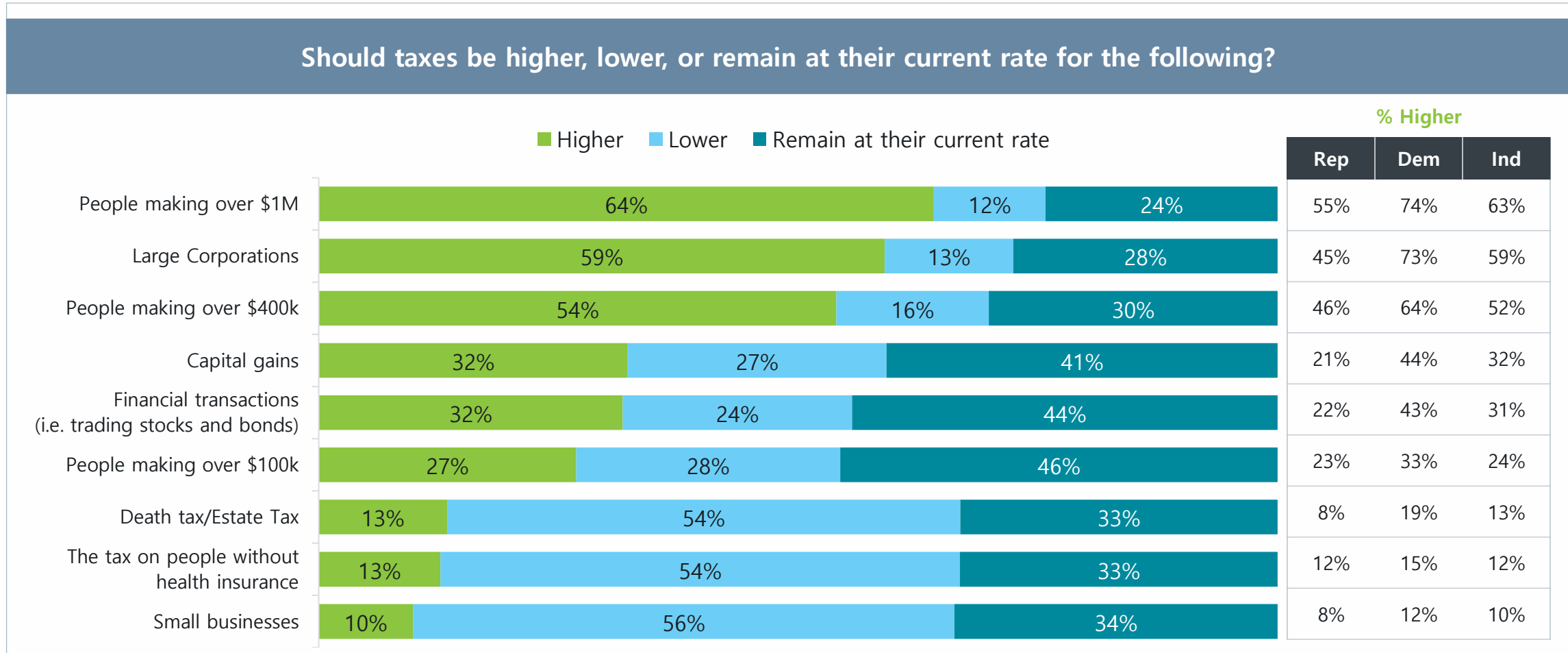
The more that voters know about the US tax code, the more likely they are to say that it is too complicated



BASE: Registered Voters (n= 4,577)

AT4: Do you think the US tax code is too complicated, too simple or about the right level of complexity?

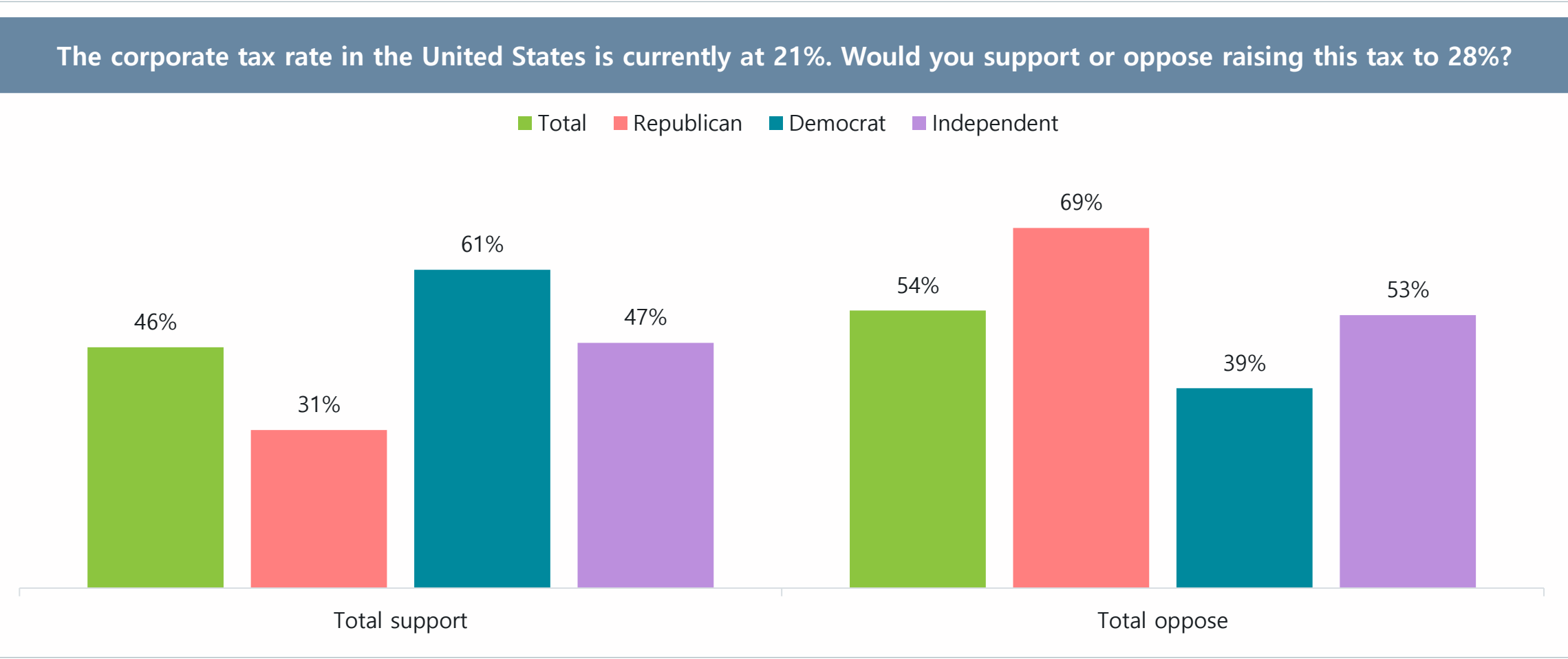
Raising taxes on people making over \$1 million and large corporations are both popular politically, but taxing capital gains and taxes on those making over \$100k face more opposition



BASE: Registered Voters (n= 4,577)

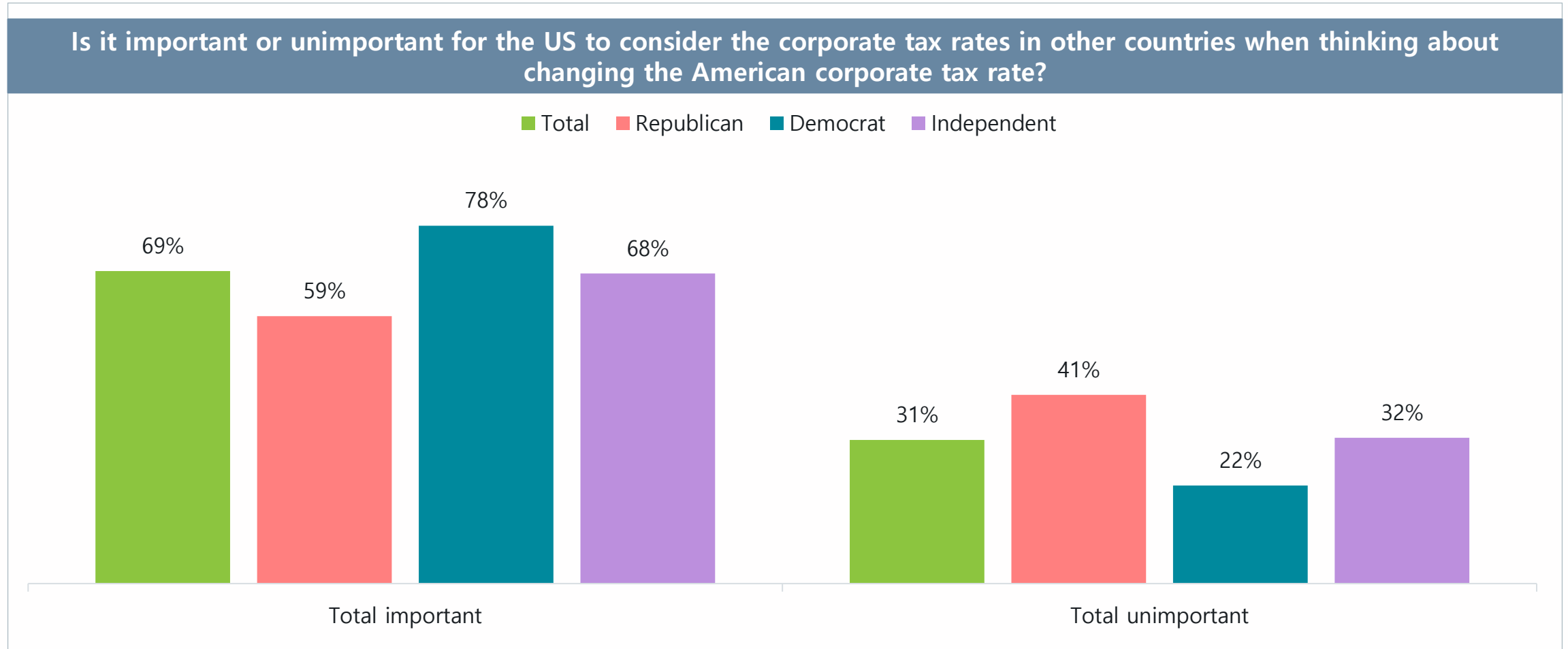
AT16. Should taxes be higher, lower, or remain at their current rate for the following?

Majority of Republicans and over half of Independents oppose raising the corporate tax rate from 21 to 28%



BASE: Registered Voters (n= 4,577)
AT7B. The corporate tax rate in the United States is currently at 21%. Would you support or oppose raising this tax to 28%?

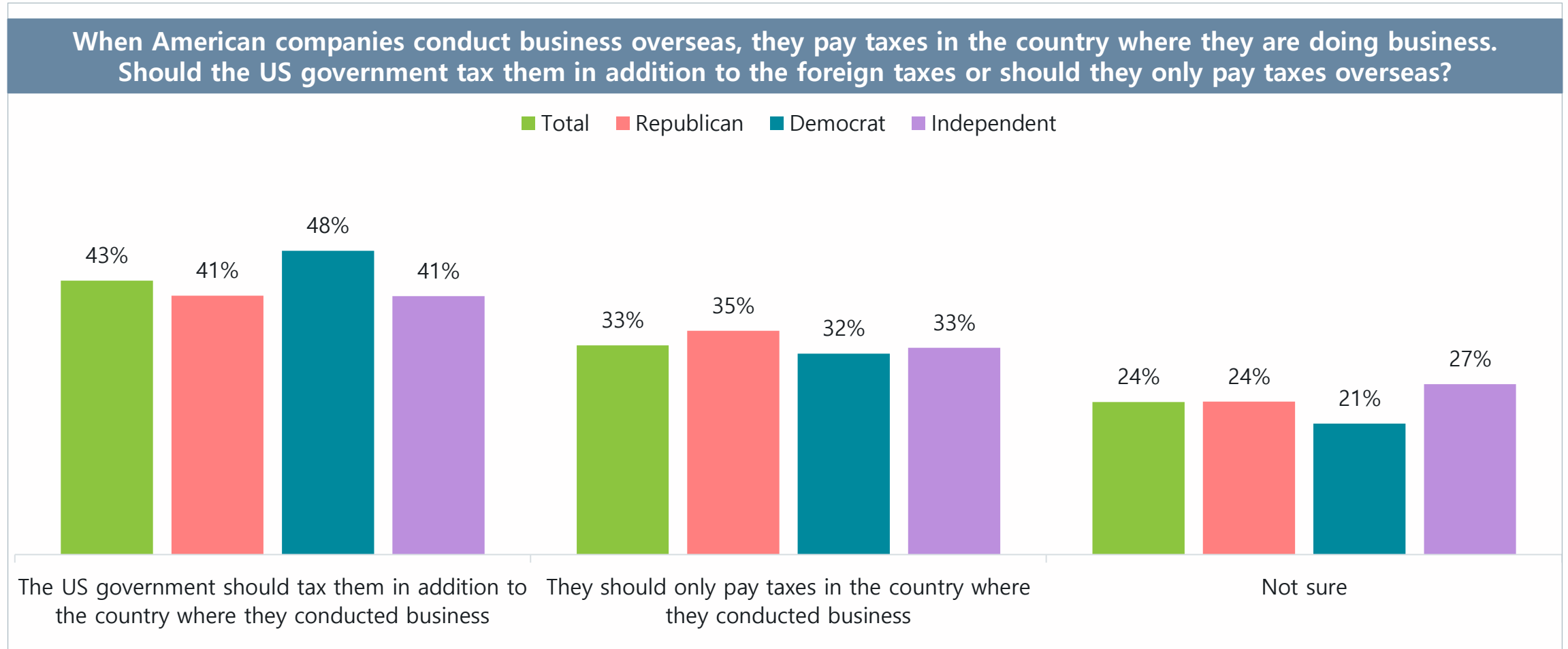
Republicans, Democrats and Independents all overwhelmingly agree that the US should consider corporate tax rates in other countries when determining what the US rate should be



BASE: Registered Voters (n= 4,577)

AT8. Is it important or unimportant for the US to consider the corporate tax rates in other countries when thinking about changing the American corporate tax rate?

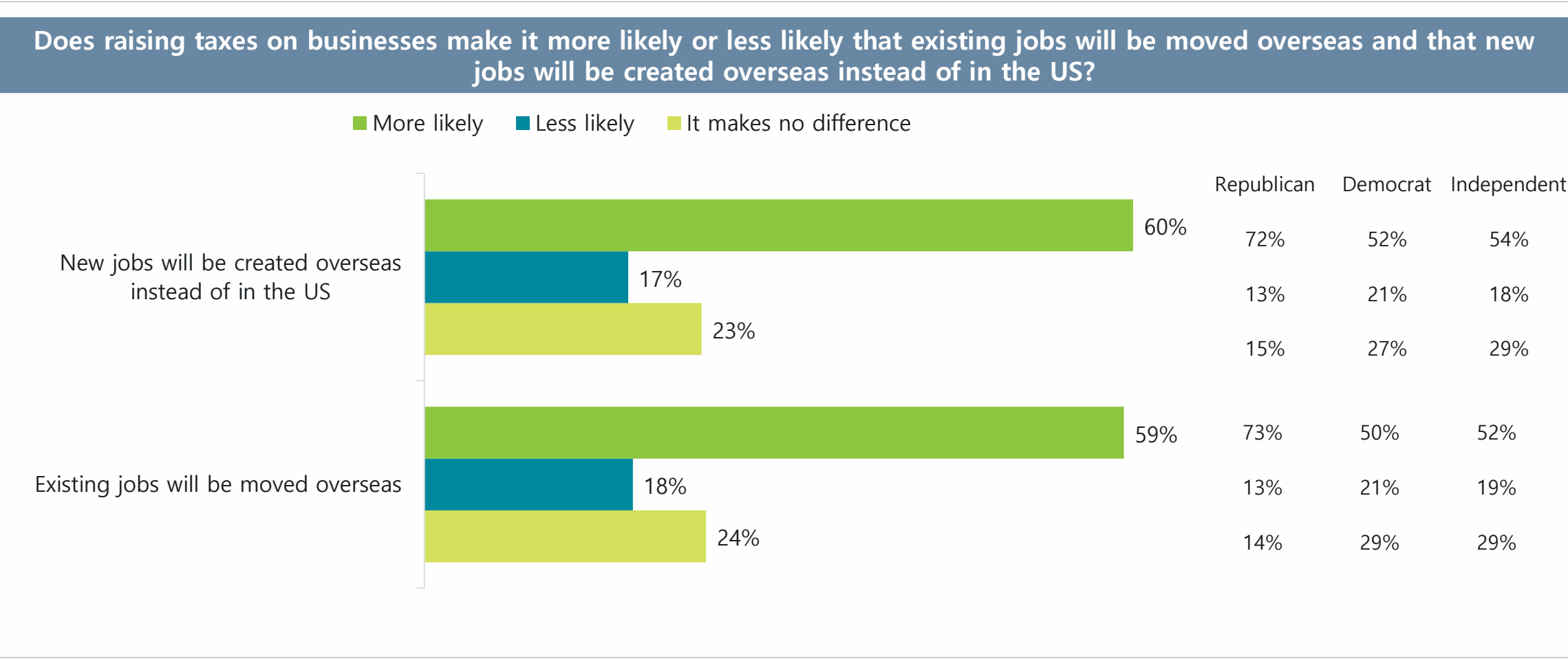
Almost half believe that American companies should pay US taxes when conducting business overseas, in addition to the taxes they pay in the country where they conduct business



BASE: Registered Voters (n= 4,577)

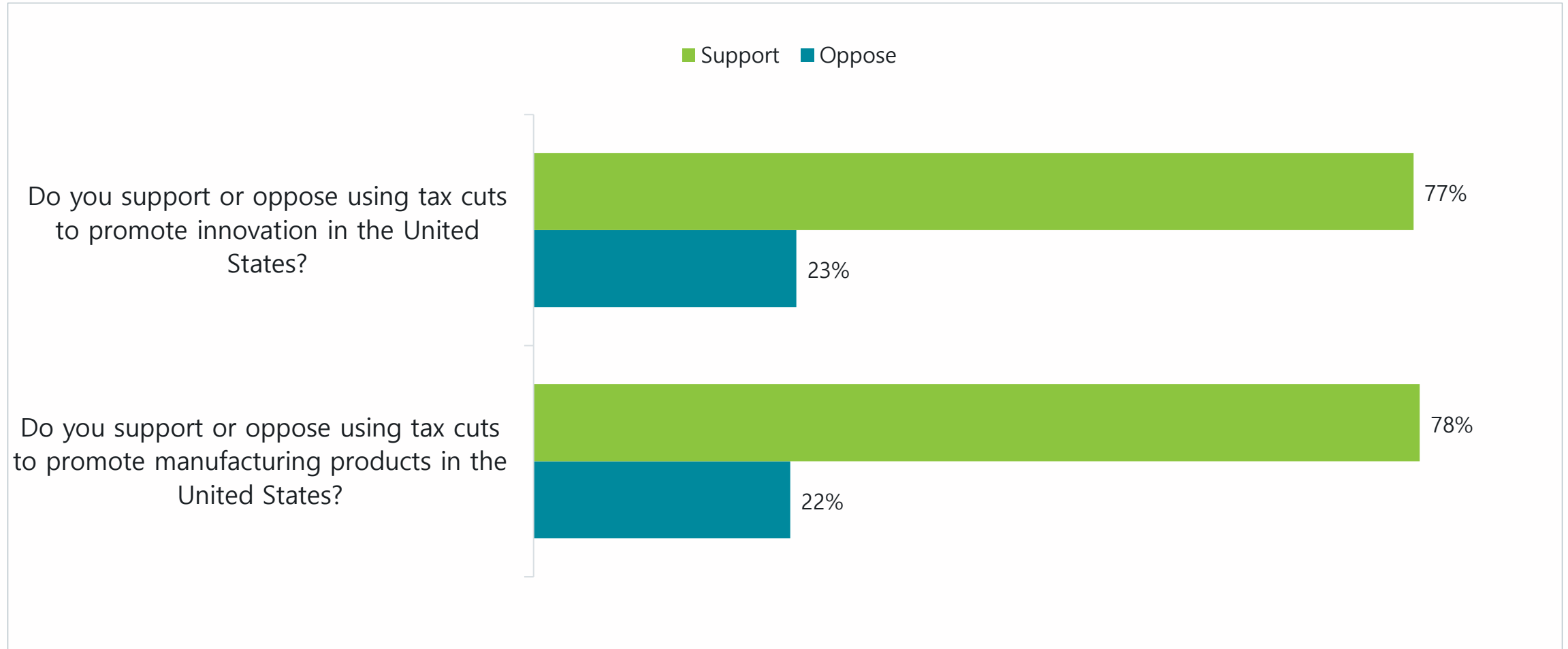
AT9. When American companies conduct business overseas, they pay taxes in the country where they are doing business. Should the US government tax them in addition to the foreign taxes or should they only pay taxes overseas?

Regardless of party ID, voters agree that raising taxes on business will create more jobs overseas, instead of in the US, and move existing jobs overseas



BASE: Registered Voters (n= 4,577)
 AT10. Does raising taxes on businesses make it more likely or less likely that existing jobs will be moved overseas and that new jobs will be created overseas instead of in the US?

Overwhelming majority of voters agree that tax cuts will promote both manufacturing and innovation in the US

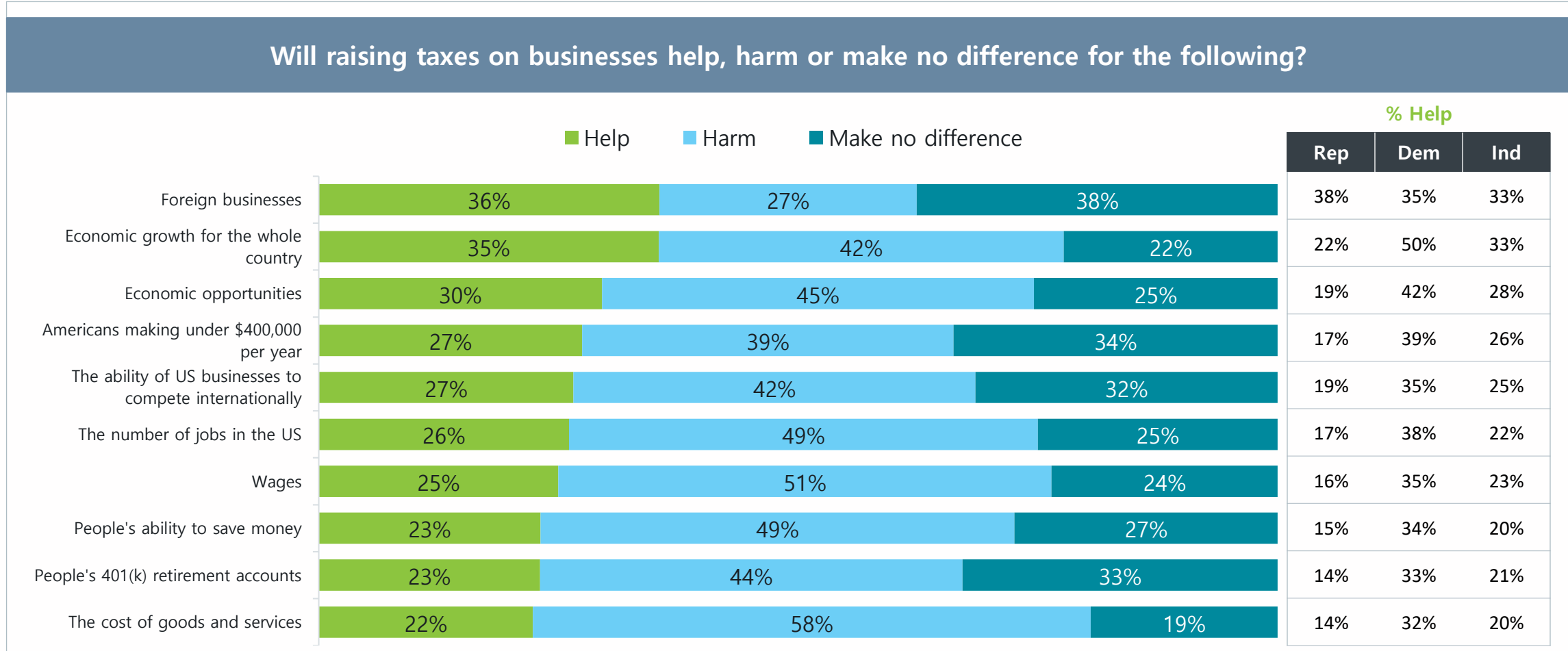


BASE: Registered Voters (n= 4,577)

AT11. Do you support or oppose using tax cuts to promote manufacturing products in the United States?

AT12. Do you support or oppose using tax cuts to promote innovation in the United States?

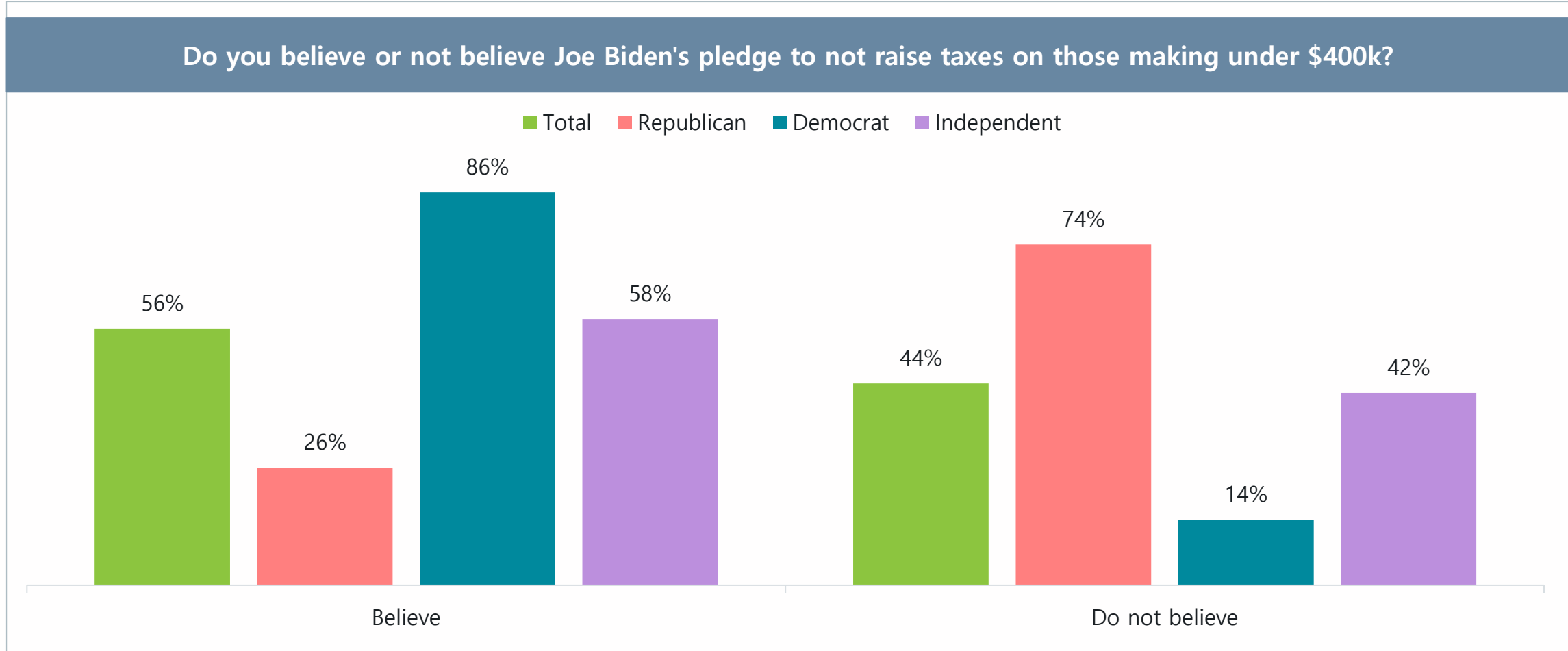
Few believe that raising taxes on businesses will help any aspects of the economy, and a majority believe that most aspects will actually hurt it



BASE: Registered Voters (n= 4,577)

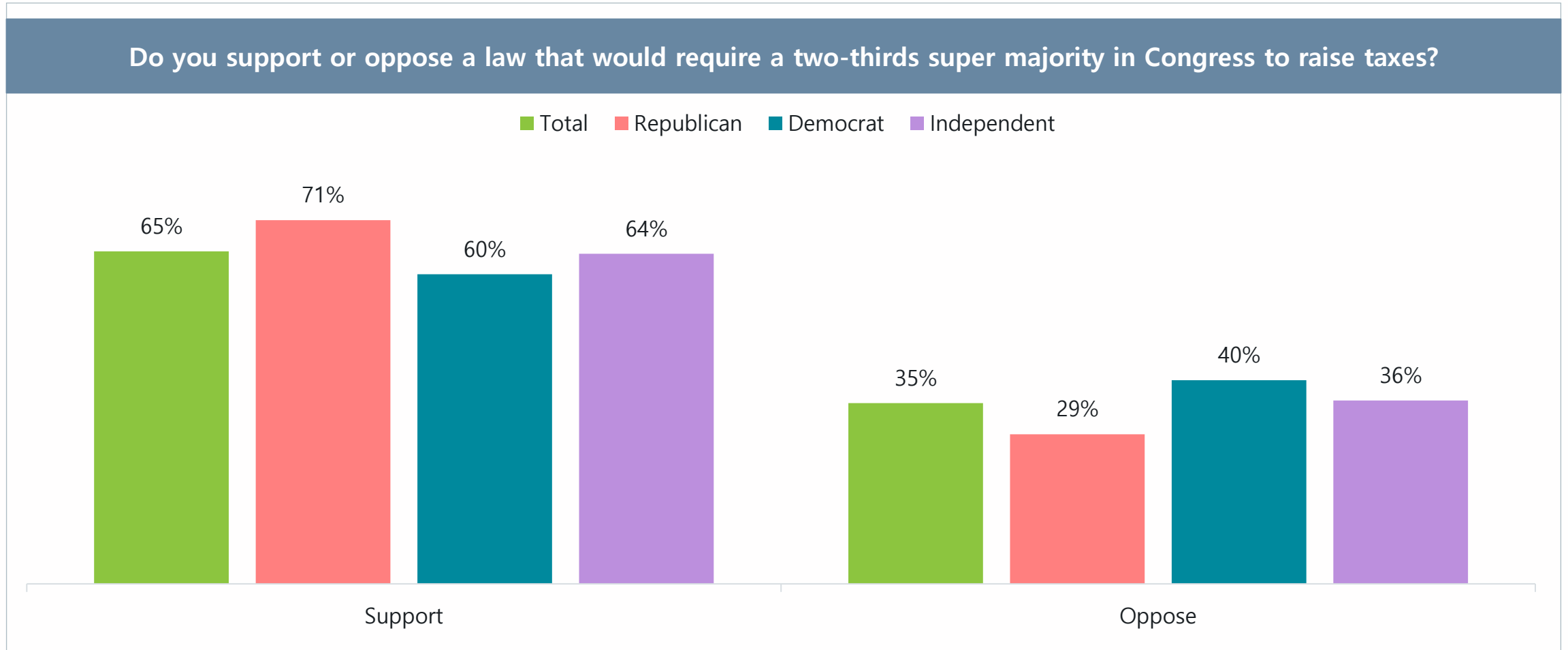
AT13: Will raising taxes on businesses help, harm or make no difference for the following?

Whether or not voters believe that Biden will not raise taxes on those making under \$400k largely relies on party affiliation, with 86% of Democrats saying they believe him and only 26% of Republicans saying the same



BASE: Registered Voters (n= 4,577)
AT14: Do you believe or not believe Joe Biden's pledge to not raise taxes on those making under \$400k?

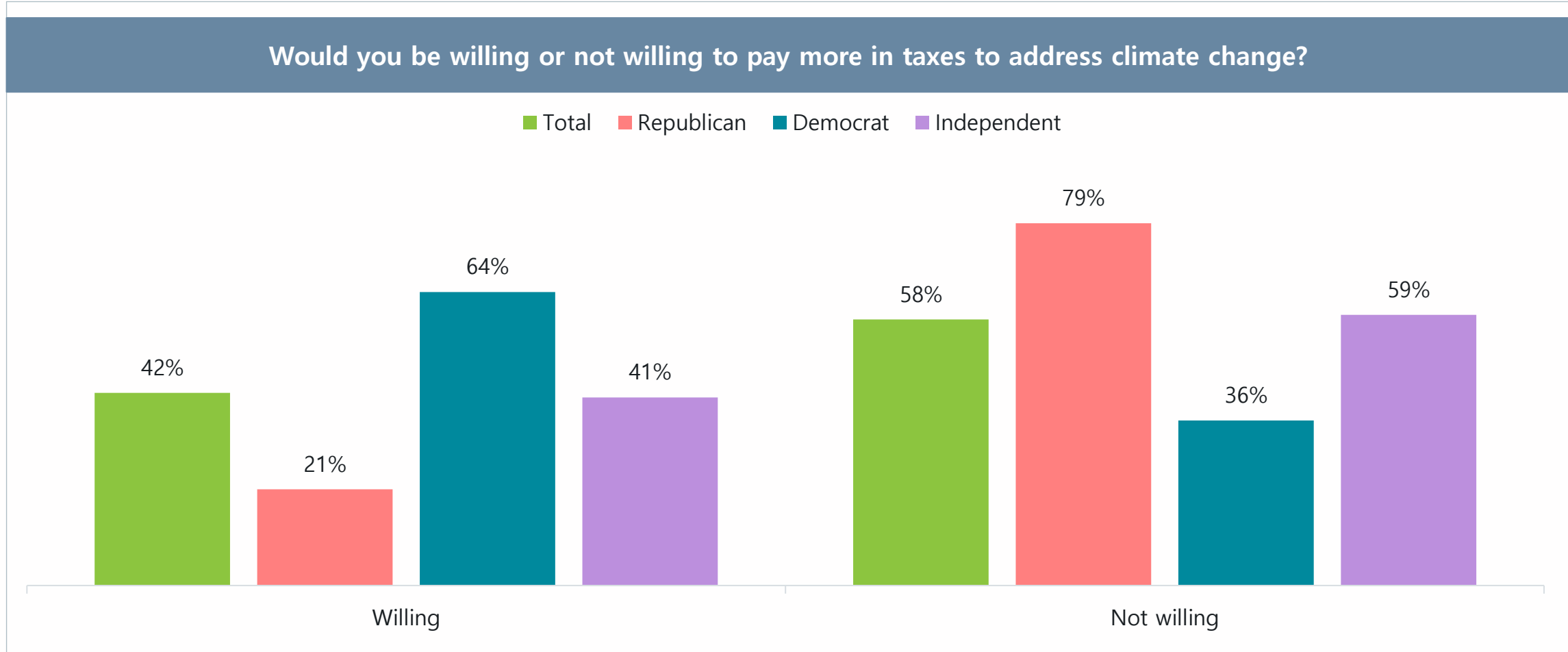
Majority support requiring supermajority support in Congress in order to pass a bill raising taxes



BASE: Registered Voters (n= 4,577)

AT15: Do you support or oppose a law that would require a two-thirds super majority in Congress to raise taxes?

Most voters would not be willing to pay higher taxes to address climate change



BASE: Registered Voters (n= 4,577)

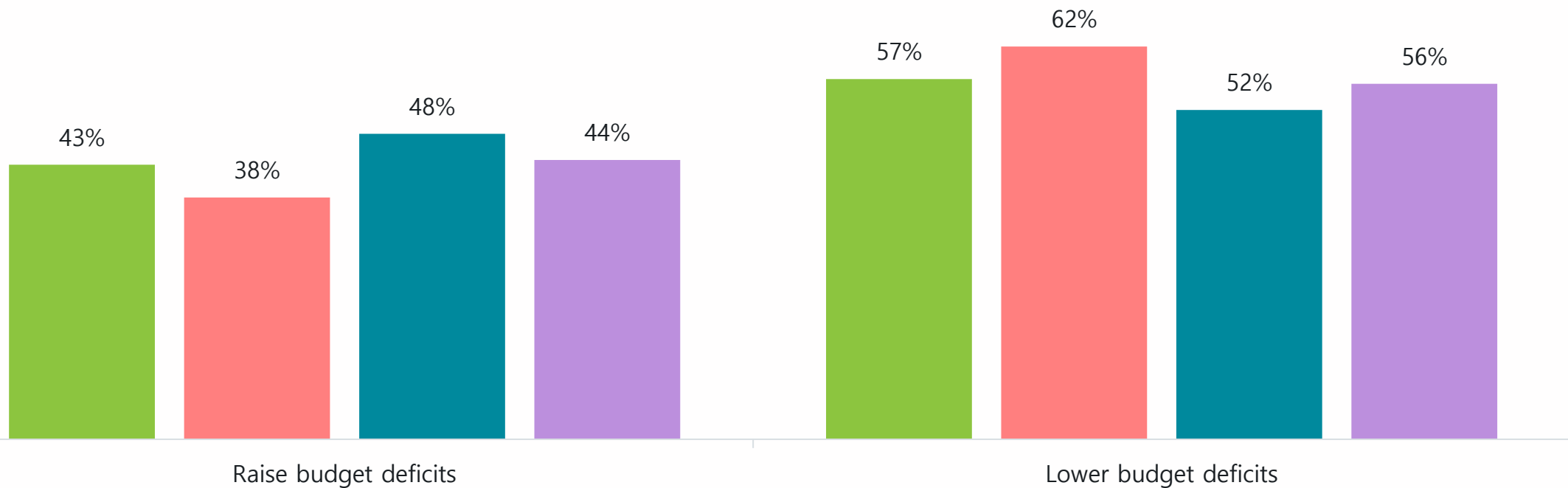
AT17: Would you be willing or not willing to pay more in taxes to address climate change?

Over half of voters say that tax cuts lower budget deficits by promoting growth, including 52% of Democrats and 62% of Republicans



In general do you think that tax cuts raise budget deficits by shrinking revenue or lower deficits by promoting growth?

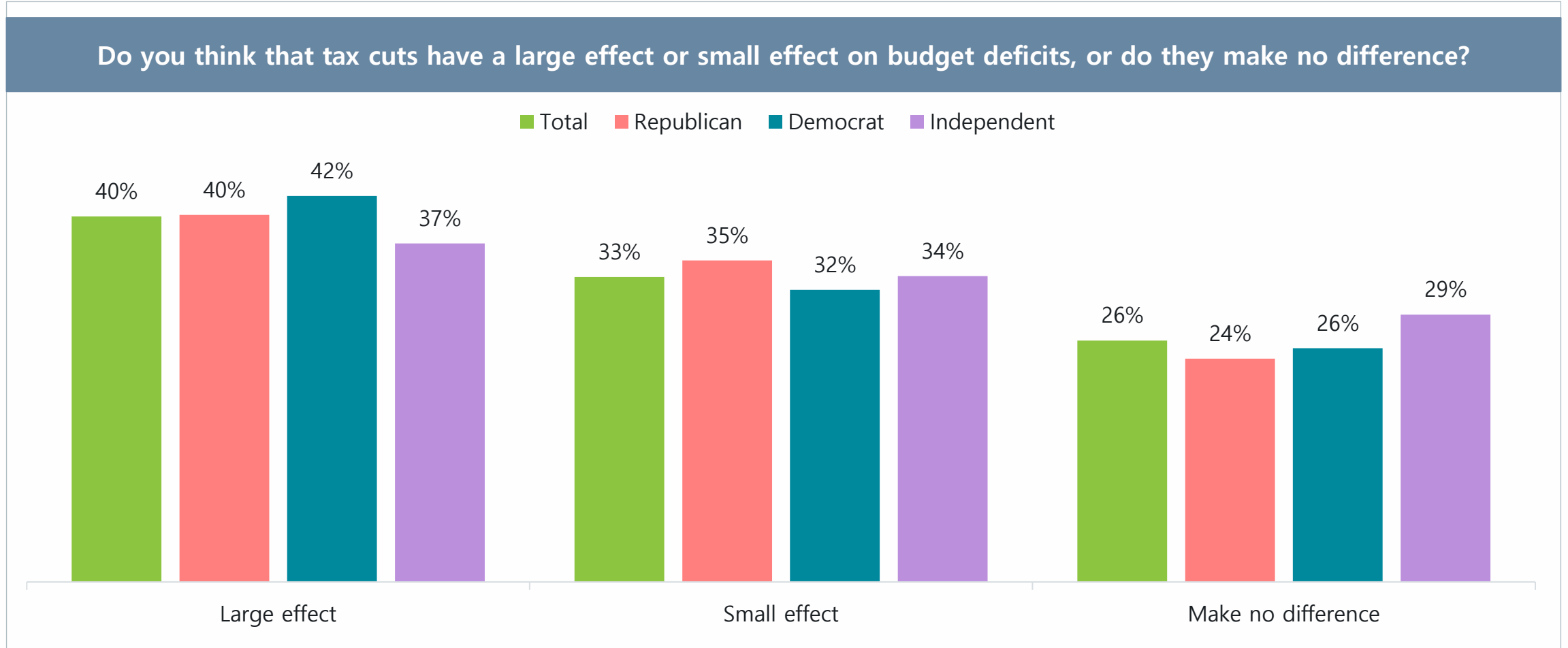
■ Total ■ Republican ■ Democrat ■ Independent



BASE: Registered Voters (n= 4,577)

AT19. In general do you think that tax cuts raise budget deficits by shrinking revenue or lower deficits by promoting growth?

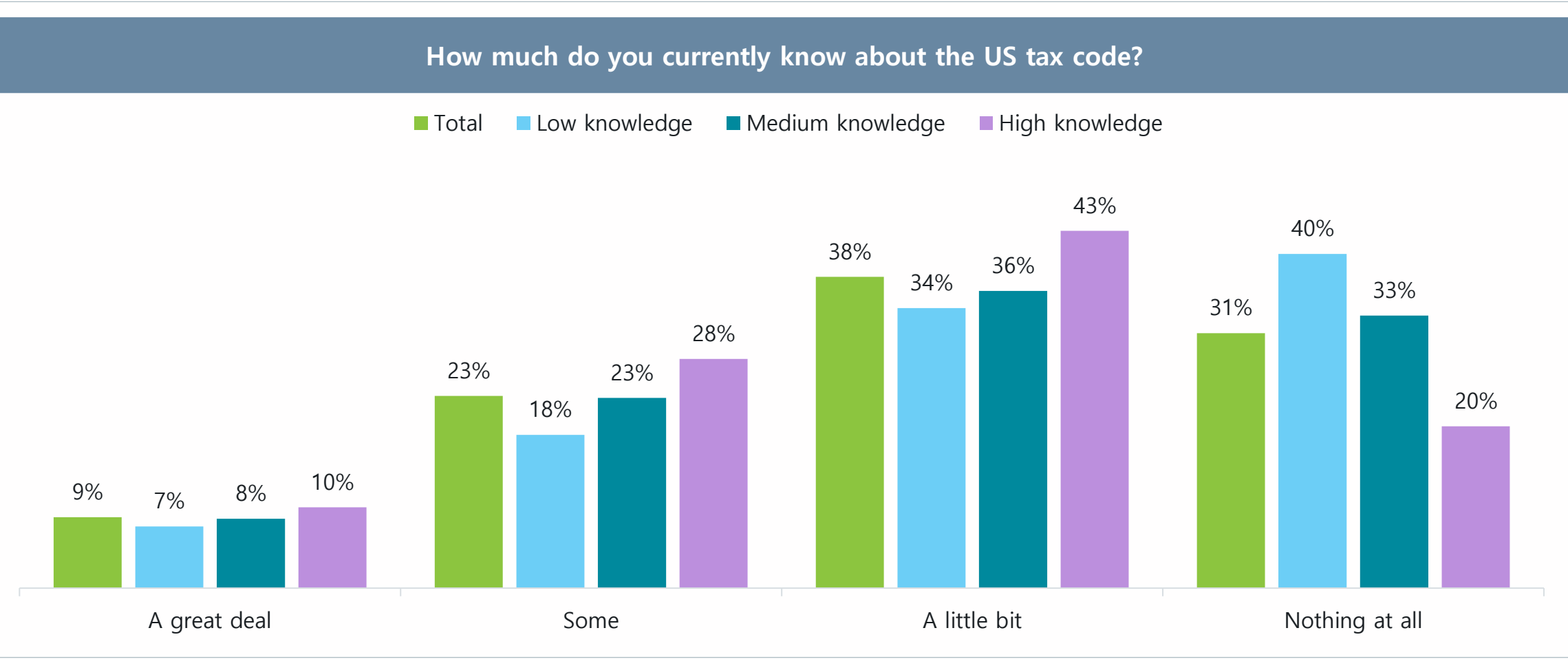
Over half of voters believe that tax cuts have a small or no effect on budget deficits



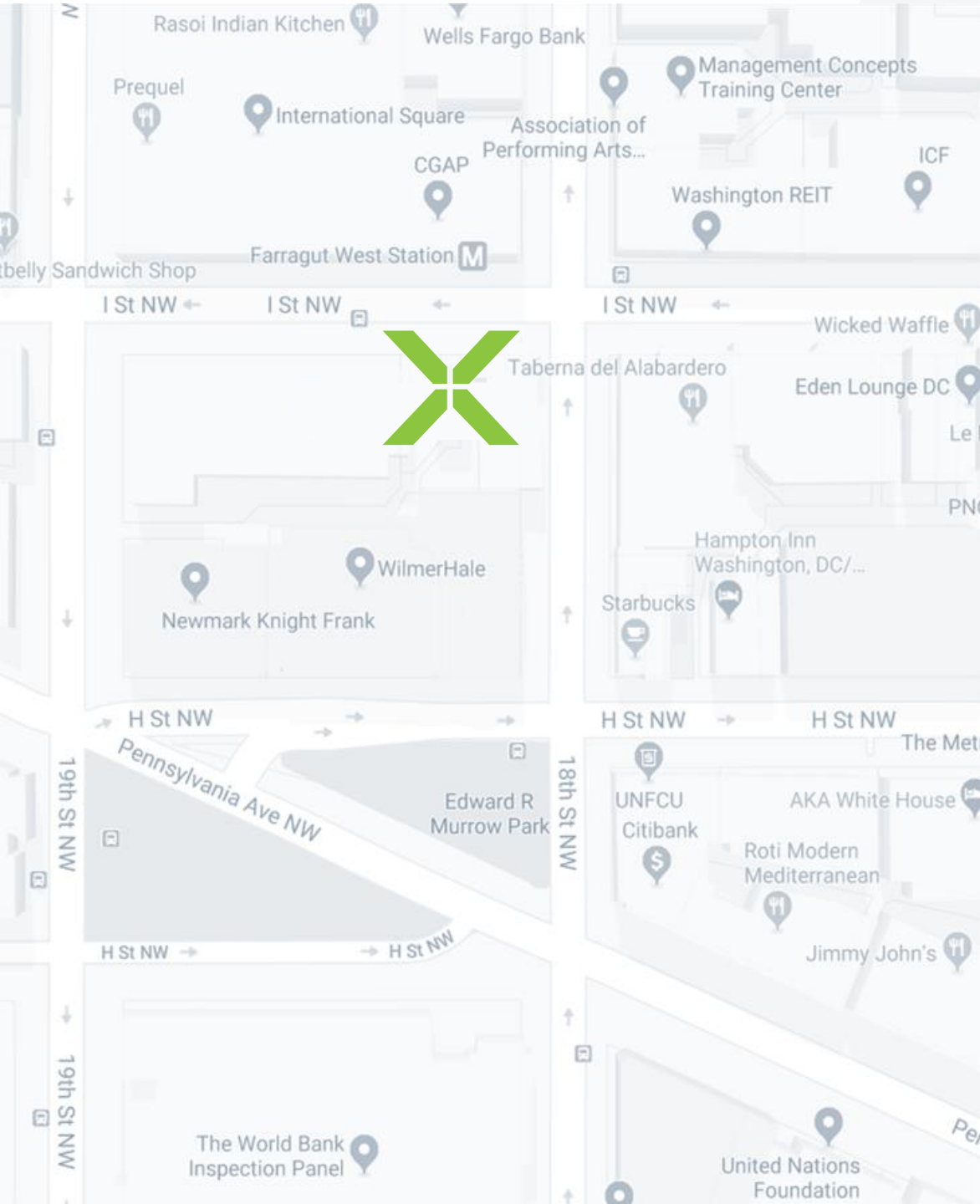
BASE: Registered Voters (n= 4,577)

AT20. Do you think that tax cuts have a large effect or small effect on budget deficits, or do they make no difference?

Voters undersell their own knowledge about taxes. 43% of voters who have a high level of information about taxes only claim to know “a little bit.” Similarly, 28% of high-knowledge voters claim to only know “some,” and 33% of medium-knowledge voters claim to know “nothing at all.”



BASE: Registered Voters (n= 4,577)
ATK1. How much do you currently know about the US tax code?



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