



# Tax Reform National Survey

Key findings of a survey of 1,000 likely voters nationally, conducted October 19-22, 2017.



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*Project #17420*

The background of the slide is a close-up, slightly blurred image of the American flag, showing the red and white stripes and the blue field with white stars. The flag is oriented vertically, with the top of the flag at the top of the frame.

# Methodology

**Public Opinion Strategies is pleased to present the key findings of a survey of 1,000 likely voters nationally. The survey was completed October 19-22, 2017 and has a margin of error of  $\pm 3.10\%$ .**

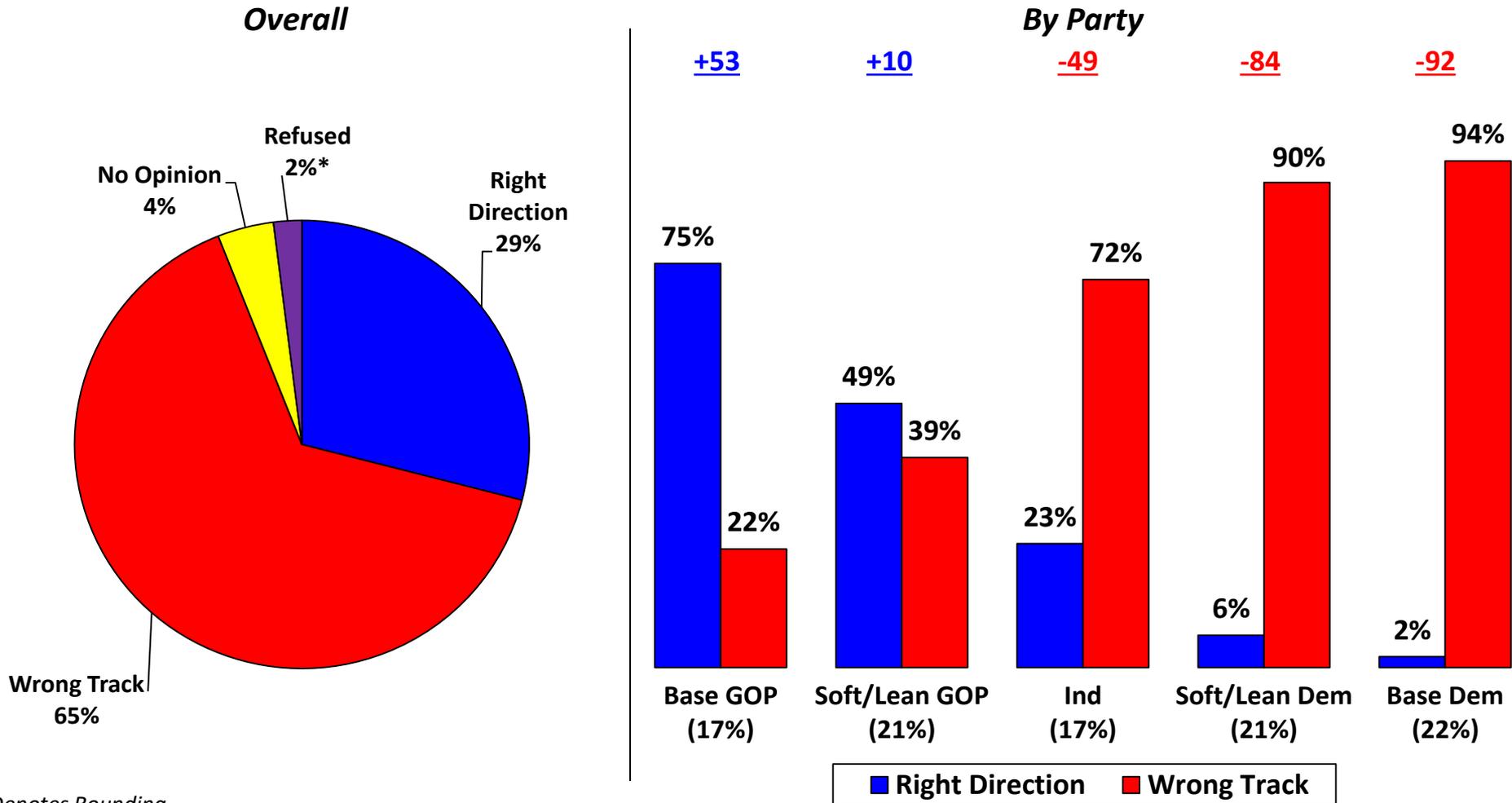
**Glen Bolger was the principal researcher on this project. Kyle Clark was the project director and Maddy Bolger provided analytical support.**



# The Big Picture

# Voters overwhelmingly say the country is headed in the wrong direction. Independent voters are very pessimistic.

*“Would you say that things in the country are going in the right direction, or have they pretty seriously gotten off on the wrong track?”*

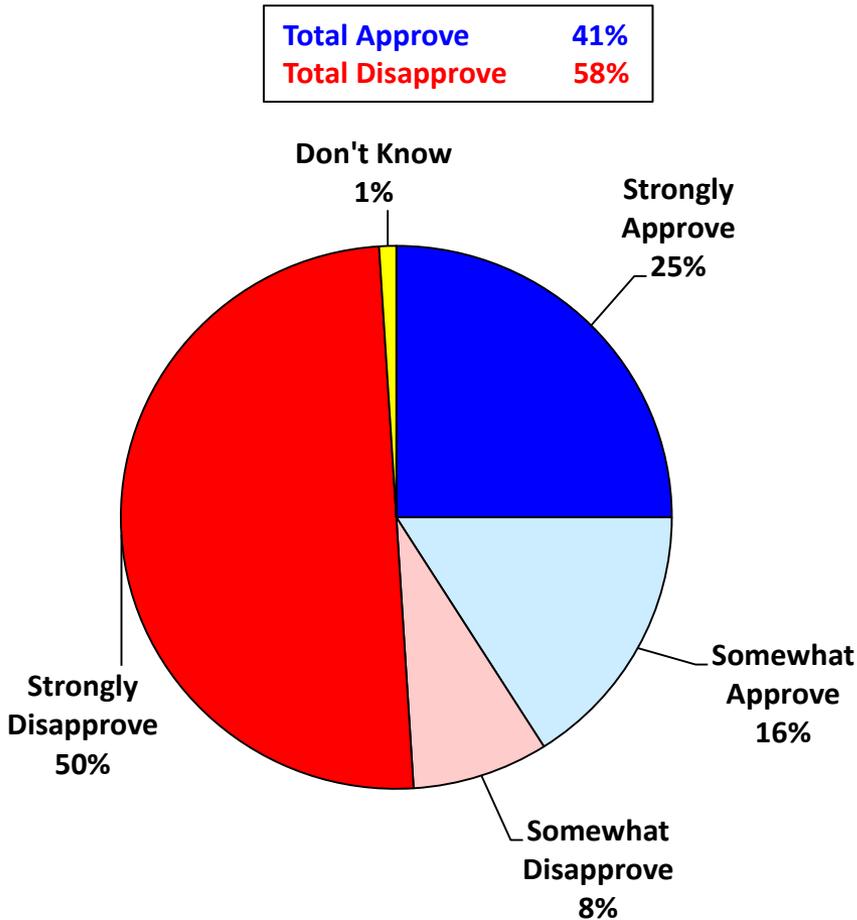


\*Denotes Rounding

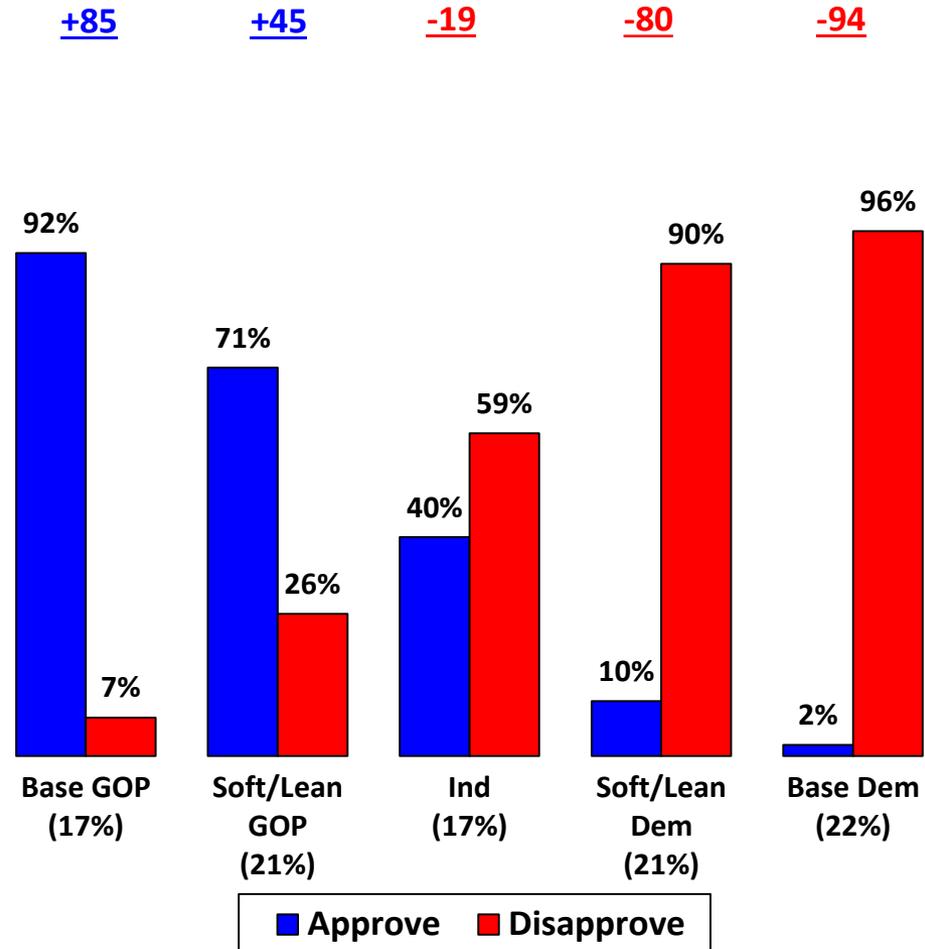
# Half of voters strongly disapprove of the job President Trump is doing.

*“And, do you approve or disapprove of the job Donald Trump is doing as president?”*

**Overall**



**By Party**





# **The Current Tax System**

# A majority of voters say it is time to change the tax system.

*“Thinking about the country’s tax system, while no one enjoys having to pay taxes, I would like to know how well you think the country’s tax system is working right now. Do you think...”*

Total Stay the Same	44%*
Total Change	55%

**6%**

*The current tax system works pretty well as it is now*

**39%**

*Some changes are needed, but basically it should stay the same*

**30%**

*Major changes are needed*

*...Or...*

**25%**

*A complete overhaul of the current tax system is needed?*

\*Denotes Rounding

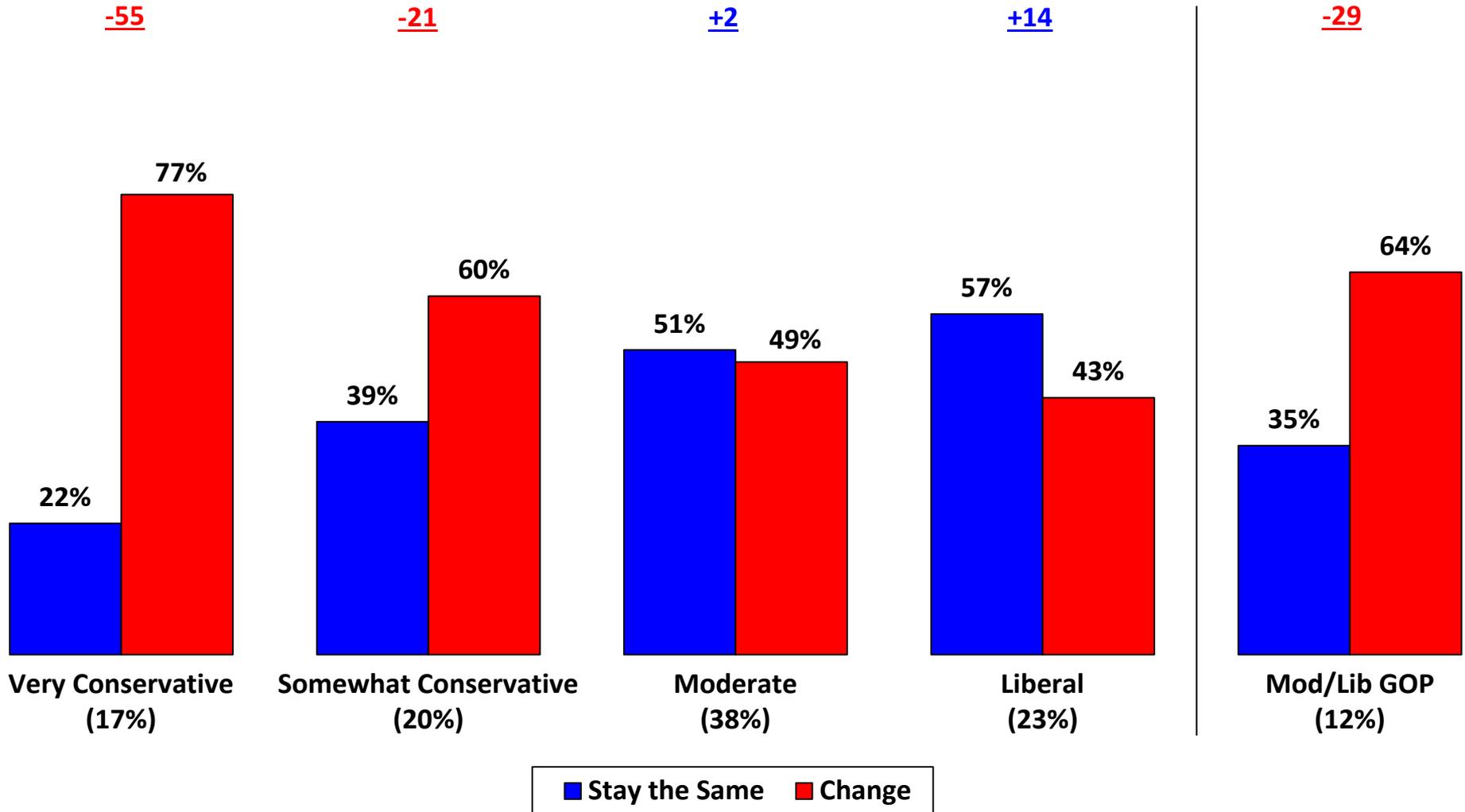
# Seventy percent of Republicans say the tax system needs to change.

*Tax System by Party*

Base GOP (17%)	Soft/Lean GOP (21%)	Independent (17%)	Soft/Lean Dem (21%)	Base Dem (22%)
<b>Complete Overhaul is Needed</b> (44%)	<b>Major Changes are Needed</b> (36%)	<b>Some Changes Need, but Basically the Same</b> (42%)	<b>Some Changes Need, but Basically the Same</b> (53%)	<b>Some Changes Need, but Basically the Same</b> (47%)
<b>Major Changes are Needed</b> (29%)	<b>Complete Overhaul is Needed</b> (34%)	<b>Complete Overhaul is Needed</b> (28%)	<b>Major Changes are Needed</b> (26%)	<b>Major Changes are Needed</b> (31%)
<b>Some Changes Need, but Basically the Same</b> (23%)	<b>Some Changes Need, but Basically the Same</b> (26%)	<b>Major Changes are Needed</b> (25%)	<b>Complete Overhaul is Needed</b> (11%)	<b>Complete Overhaul is Needed</b> (12%)
<b>Works Well As Is</b> (3%)	<b>Works Well As Is</b> (3%)	<b>Works Well As Is</b> (4%)	<b>Works Well As Is</b> (9%)	<b>Works Well As Is</b> (8%)

# Conservative voters overwhelmingly say that change is needed. Moderates are split.

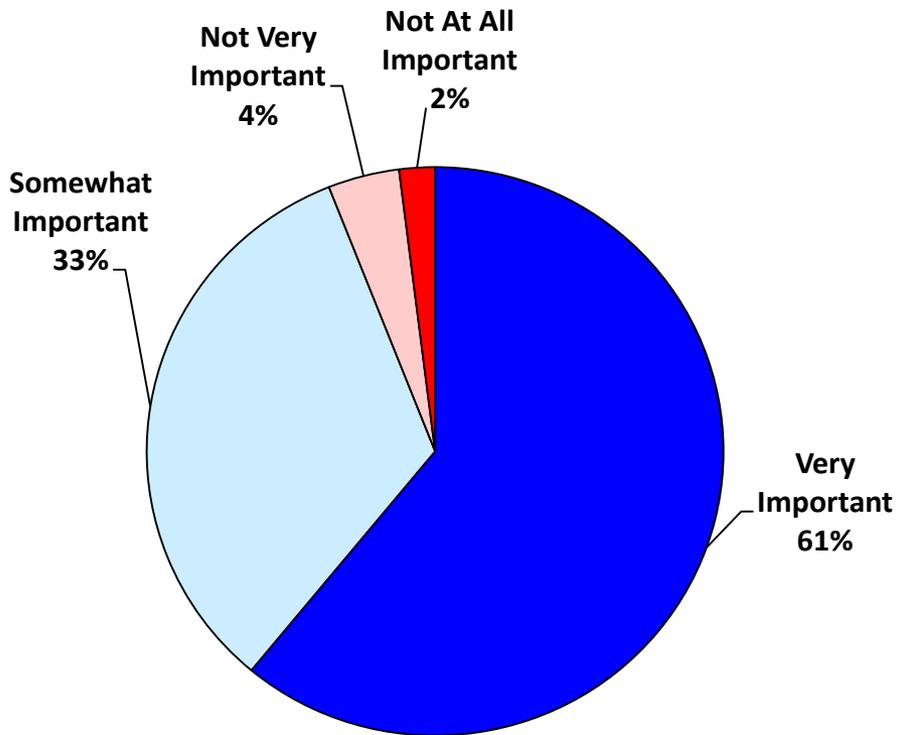
*Tax System by Ideology*



# Voters, especially GOPers/conservatives, think that tax reform is essential to helping the country's economy.

*"Thinking further about tax reform, do you think tax reform is very important, somewhat important, not very important, or not at all important to helping our country's economy?"*

Total Important	93%*
Total Not Important	6%



*Top Groups: Very Important (61%)*

Base GOP	88%
Very Conservative	83%
GOP Age 55+	82%
2016 Trump Voters	82%
GOP Men	80%
GOP	77%
Conservative	75%
GOP Women	74%
GOP Age 18-54	73%
Age 55-64	70%
Outer South Region	70%
Hourly Female Workers	70%
Soft/Lean GOP	69%
Men Age 55+	69%
Mod/Lib GOP	69%
Hourly Workers	68%
South	67%
HS or Less Education	67%
Men w/o a Degree	67%
Rural	67%
Somewhat Conservative	67%
Some College Education	66%
Women w/o a Degree	66%
Hourly Male Workers	66%
Ind Age 55+	65%

\*Denotes Rounding

# The number one priority for voters is to get rid of loopholes to ensure the rich pay their fair share.

*“Still thinking about this, which is personally more important to you?”*

**37%**

*Getting rid of loopholes to make sure the rich pay their fair share*

**23%**

*Modernizing our tax code to create jobs and get our economy growing again*

**22%**

*Cutting taxes for the middle class so they have more to spend and save*

*...Or...*

**15%**

*Making the tax system simpler and easier to understand?*

# GOPers want to modernize the code, while Independents and Democrats prioritize getting rid of loopholes.

*Tax Reform Goals Importance by Party*

Base GOP (17%)	Soft/Lean GOP (21%)	Independent (17%)	Soft/Lean Dem (21%)	Base Dem (22%)
Modernizing Our Tax Code/Jobs (38%)	Modernizing Our Tax Code/Jobs (28%)	Getting Rid of Loopholes/Rich (35%)	Getting Rid of Loopholes/Rich (49%)	Getting Rid of Loopholes/Rich (60%)
Cutting Taxes for the Middle Class (26%)	Making the Tax System Simpler (23%)	Modernizing Our Tax Code/Jobs (25%)	Modernizing Our Tax Code/Jobs (18%)	Cutting Taxes for the Middle Class (22%)
Making the Tax System Simpler (21%)	Cutting Taxes for the Middle Class (23%)	Cutting Taxes for the Middle Class (24%)	Cutting Taxes for the Middle Class (18%)	Modernizing Our Tax Code/Jobs (10%)
Getting Rid of Loopholes/Rich (14%)	Getting Rid of Loopholes/Rich (22%)	Making the Tax System Simpler (15%)	Making the Tax System Simpler (13%)	Making the Tax System Simpler (6%)

# Voters across income groups want reform to focus on getting rid of loopholes for the rich.

*Tax Reform Goals Importance by Income*

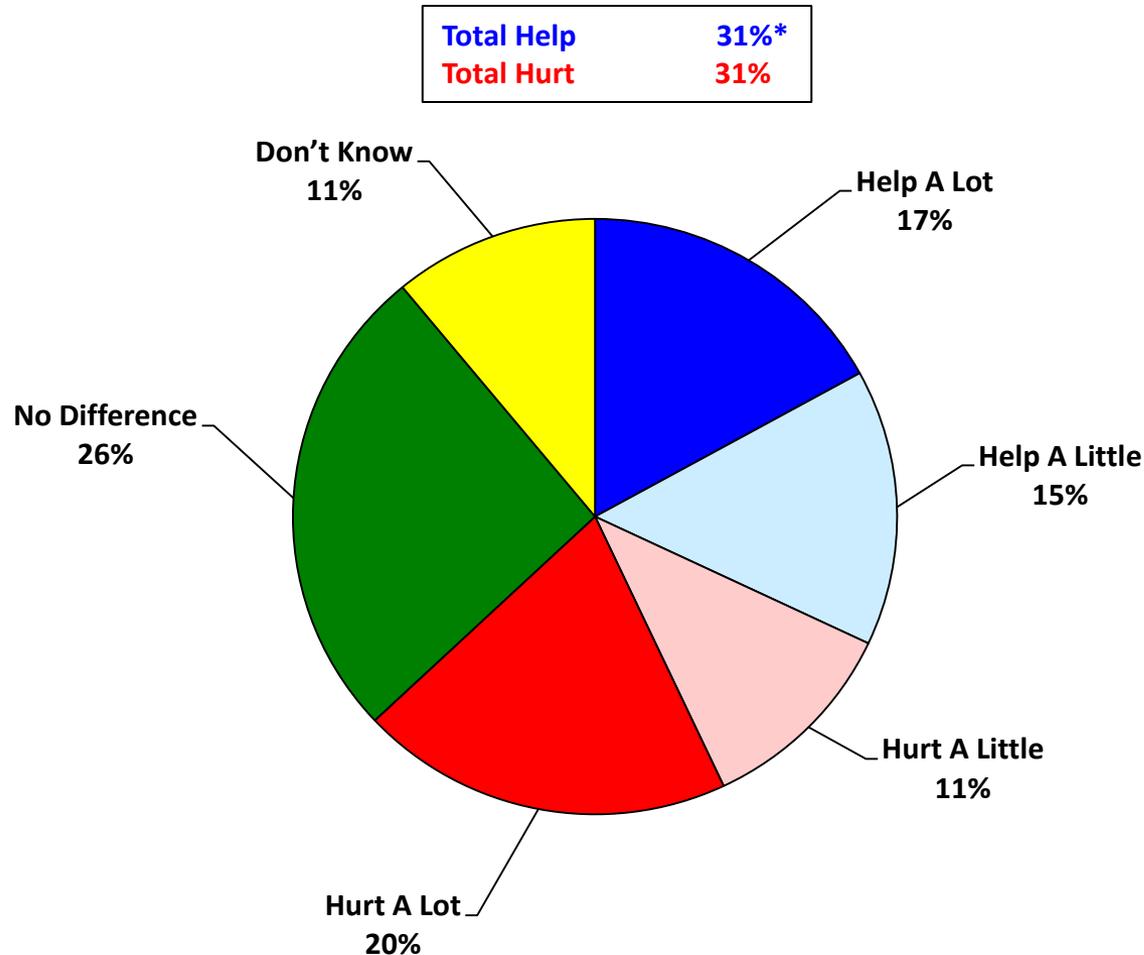
Under \$40K (23%)	\$40-\$80K (30%)	\$80K+ (41%)
Getting Rid of Loopholes/Rich (44%)	Getting Rid of Loopholes/Rich (36%)	Getting Rid of Loopholes/Rich (36%)
Modernizing Our Tax Code/Jobs (23%)	Modernizing Our Tax Code/Jobs (26%)	Cutting Taxes for the Middle Class (26%)
Cutting Taxes for the Middle Class (17%)	Cutting Taxes for the Middle Class (20%)	Modernizing Our Tax Code/Jobs (21%)
Making the Tax System Simpler (15%)	Making the Tax System Simpler (16%)	Making the Tax System Simpler (14%)



# **Tax Reform Proposals**

# Voters are split over whether the proposed tax code reform would help or hurt them and their families.

*“As you may know, the president and Congress are considering the first major reforms of our tax code in thirty-one years. If they are successful, do you think it would HELP you and your family, HURT you and your family, or make no difference to you and your family?”*



\*Denotes Rounding

# GOPers say it will help, Dems say it will hurt, and older voters/Inds say it will make no difference.

*Top Groups: Help (31%)*

Base GOP	66%
Very Conservative	63%
GOP Men	62%
2016 Trump Voters	58%
GOP Age 55+	57%
GOP	56%
GOP Age 18-54	55%
Conservative	50%
GOP Women	48%
Soft/Lean GOP	47%
Dads	45%
Farm Belt Region	43%
White Men	42%
Hourly Male Workers	42%
Mod/Lib GOP	41%
Age 55-64	40%
Men Age 55+	40%
Men w/o a Degree	40%
Rural	40%
Married Men	40%
Men Age 35-54	39%
Somewhat Conservative	39%
Age 45-54	38%
Midwest	37%
Men	37%
White	36%
Great Lakes Region	36%
Children in Home	36%
Ind Age 55+	35%
\$40-\$80K Income	35%
Married	35%

*Top Groups: Hurt (31%)*

Base Dem	60%
African American	59%
Dem Women	56%
Dem Age 18-54	56%
2016 Clinton Voters	56%
Dem	55%
White Dems	54%
Minority Women	54%
Dem Age 55+	54%
Dem Men	53%
Liberal	52%
Soft/Lean Dem	50%
Non-Whites	46%
Women Age 18-34	43%
Unmarried Women	42%
Age 35-44	41%
Women w/ a Degree	41%
Urban	41%
Women Age 35-54	40%
Under \$40K	40%
Moms	39%
New England Region	38%
Hourly Female Workers	38%
Northeast	36%
Women	36%
Minority Men	36%
Moderate	36%
Mid-Atlantic Region	35%
Pacific Region	35%
Unmarried	35%

*Top Groups: No Difference (26%)*

Men Age 65+	40%
Ind Men	39%
Mod/Lib GOP	38%
Ind 55+	37%
Age 65+	35%
Independent	34%
Hispanic	33%
Deep South Region	33%
Retirees	33%
Men Age 18-34	32%
Women Age 65+	32%
Ind Age 18-54	32%
South	31%
Minority Men	31%
Age 18-34	31%
Unmarried Men	31%
Men w/ a Degree	30%
Moderate	30%
Under \$40K Income	30%



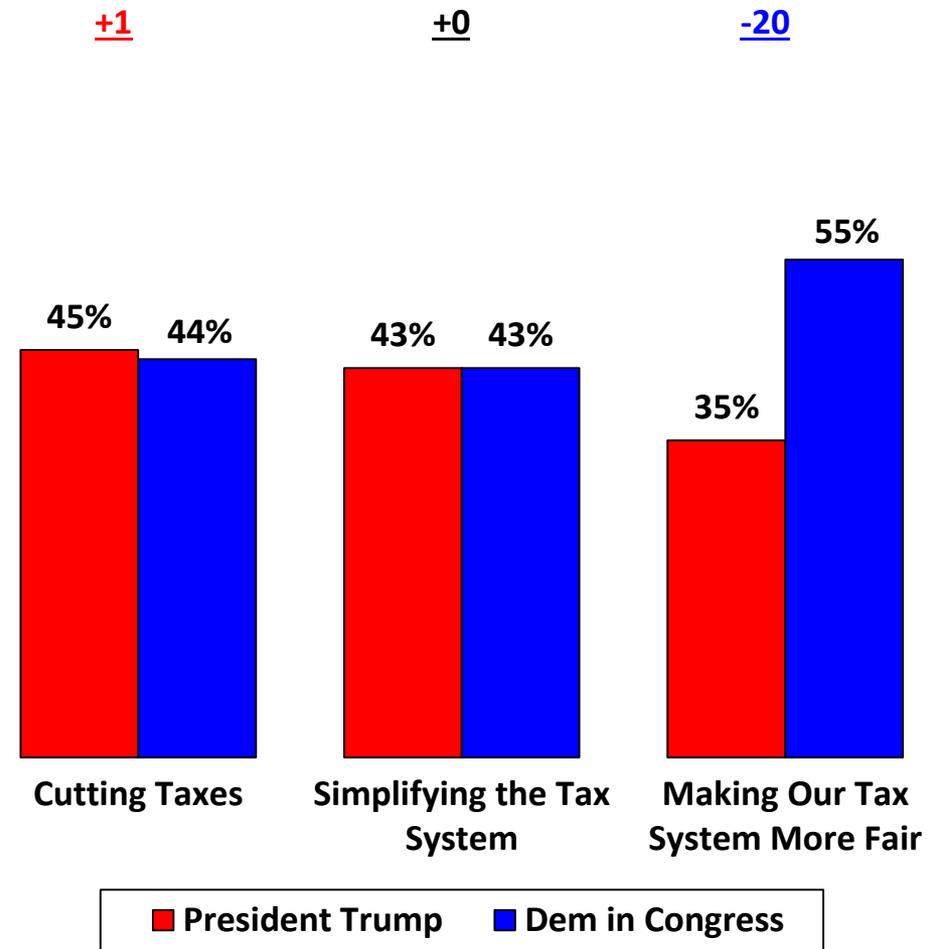
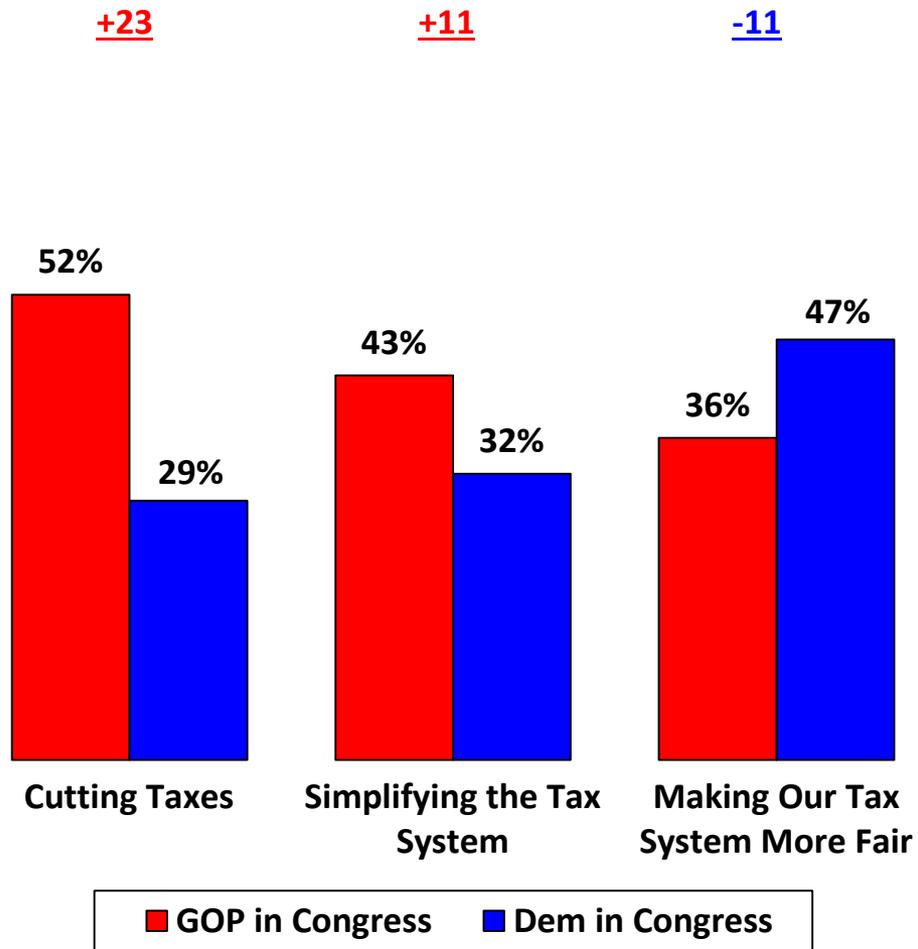
# **Tax Reform Trust**

# Voters trust Republicans in Congress over President Trump to enact reform that cuts taxes and simplifies the code.

*“Now, I am going to read you a list of issues, and I want you to tell me whether, overall, you think the Republicans in Congress/President Donald Trump or Democrats in Congress would do a better job of addressing the issue.”*

**GOP in Congress<sup>^</sup>**

**President Trump<sup>^^</sup>**



<sup>^</sup>Split Sample A, N=506; <sup>^^</sup>Split Sample B, N=494

# Independents overwhelmingly trust GOPers in Congress to cut taxes and simplify the system, but trust Dems to make the system more fair.

*Addressing Tax Issues  
 GOP in Congress vs. Dem in Congress*

TRUST	GOP (40%)			Ind (17%)		
	GOP in Congress	Dem in Congress	D/S	GOP in Congress	Dem in Congress	D/S
Cutting Taxes	82%	4%	+78	53%	21%	+32
Simplifying the Tax System	73%	8%	+65	46%	24%	+22
Making our Tax System More Fair	74%	12%	+62	24%	44%	-20

# Independents trust President Trump over Dems in Congress, but by lesser margins than congressional Republicans.

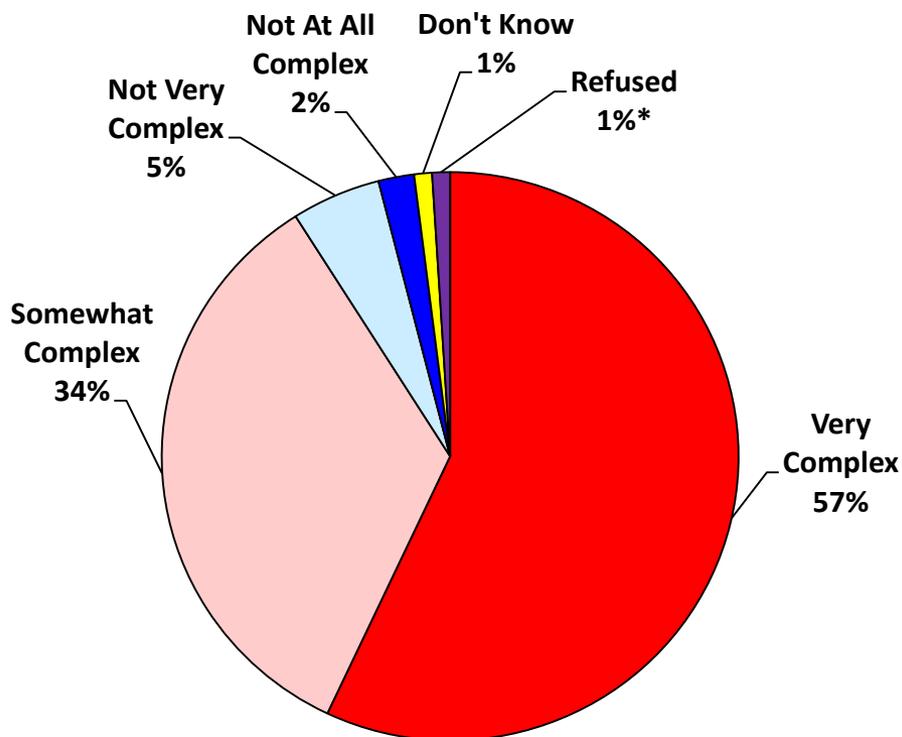
## *Addressing Tax Issues President Trump vs. Dem in Congress*

TRUST	GOP (37%)			Ind (17%)		
	Pres. Trump	Dem in Congress	D/S	Pres. Trump	Dem in Congress	D/S
Cutting Taxes	81%	10%	+71	45%	35%	+10
Simplifying the Tax System	83%	9%	+74	48%	28%	+20
Making our Tax System More Fair	74%	17%	+57	37%	53%	-16

# More than nine-in-ten voters say the federal income tax system is complex. Intensity is very strong.

*“How complex do you think the current federal income tax system is?”*

**Total Complex 91%**  
**Total Not Complex 7%**



**Top Groups: Very Complex (57%)**

Very Conservative	78%	Age 55-64	65%
Base GOP	77%	Mod/Lib GOP	65%
GOP Age 55+	76%	White	63%
Ind Age 55+	76%	Women Age 65+	63%
Men Age 55+	72%	Dads	63%
GOP Men	72%	Retirees	63%
2016 Trump Voters	72%	\$80K+ Income	63%
GOP	71%	Married	63%
Men Age 65+	71%	Men	62%
GOP Women	69%	South	61%
Conservative	68%	Age 34-54	61%
Married Men	68%	Women Age 45-54	61%
White Men	67%		
GOP Age 18-54	67%		
Soft/Lean GOP	66%		
Age 65+	66%		
Grad/Prof Degree	66%		
Men w/ a Degree	66%		
Outer South	66%		
Region	66%		

\*Denotes Rounding



# **Tax Reform Contrast Statements**

# Voters are split over whether reform will help small business or the wealthy. Independents side with GOPers by six points.

*“Now I am going to read you a series of statements about tax reform you might hear from Republicans and Democrats. After I read the statements from both sides, please tell me which statement comes closest to your own point of view.”*

# 49%

*Republicans say we have to reform the tax code because the middle class and small businesses are getting crushed by the current tax system.*

	GOP	Dem	D/S
Base GOP	92%	6%	+86
Soft/ Lean GOP	86%	13%	+73
Ind	52%	46%	+6

*...while...*

# 48%

*Democrats say all of the benefits of so-called tax reform will go to the wealthy and large corporations, and the middle class will see very little benefit.*

# Voters, including Independents, are split over whether cutting corporate taxes will help American workers or executives more.

## *Tax Reform Statements Continued*

**48%**

*Republicans say reducing corporate taxes and simplifying the tax code will help American companies compete globally, invest more in the U.S., and hire more American workers.*

	GOP	Dem	D/S
Base GOP	93%	5%	+88
Soft/ Lean GOP	80%	18%	+62
Ind	47%	47%	+0

*...while...*

**49%**

*Democrats say that cutting corporate taxes will only benefit the top one percent of investors and executives, while workers and senior citizens would lose out.*

# Republicans and Independents largely favor a middle-class tax cut.

*Tax Reform Statements Continued*

**48%**

*Republicans say that taxes on middle-class working families should be lowered to increase their take-home pay.*

	GOP	Dem	D/S
Base GOP	92%	5%	+87
Soft/ Lean GOP	73%	20%	+53
Ind	53%	42%	+11

*...while...*

**47%**

*Democrats say the Republican plan is a tax-cut-for-the-rich plan, and it will cut four hundred fifty billion dollars from Medicare and more than a trillion dollars from Medicaid.*

# Independents are split over whom companies will give the tax cut money to.

## Tax Reform Statements Continued

46%

*Republicans say the United States has the highest corporate tax rate in the industrialized world, causing many companies to send jobs overseas. Cutting the corporate tax rate will help businesses keep jobs in the United States and level the playing field with countries like China.*

	GOP	Dem	D/S
Base GOP	89%	8%	+81
Soft/ Lean GOP	76%	19%	+57
Ind	47%	46%	+1

*...while...*

49%

*Democrats say although Republicans argue corporations will give workers a raise if taxes are lowered, in fact, all they will do is give the money to top executives and shareholders.*

# Voters support Republican efforts to boost the middle class and ensure programs for seniors and the disabled continue to receive funding.

## Tax Reform Statements Continued

**52%**

*Republicans say that reforming the tax system and cutting taxes for ordinary taxpayers will give a boost to the middle class. They say any tax cuts and reforms should only be done if programs for senior citizens and the disabled are fully funded.*

	GOP	Dem	D/S
Base GOP	93%	4%	+89
Soft/ Lean GOP	85%	9%	+76
Ind	54%	39%	+15

*...while...*

**43%**

*Democrats say the Republican plan will add trillions of dollars to the national debt and cut important programs that help seniors and the disabled.*

# Voters, including Independents, are ready to see their first real pay raise in years through middle class tax cuts.

## Tax Reform Statements Continued

**53%**

*Republicans point out that most Americans have not seen a real pay raise in years, and by cutting taxes for middle class Americans, we can increase their take-home pay and families will benefit.*

	GOP	Dem	D/S
Base GOP	88%	5%	+83
Soft/ Lean GOP	82%	13%	+69
Ind	55%	35%	+20

*...while...*

**40%**

*Democrats say the Republican plan would eliminate the deduction for state and local taxes, which would cause federal taxes to increase for nearly one out of three middle class taxpayers by as much as several thousand dollars.*

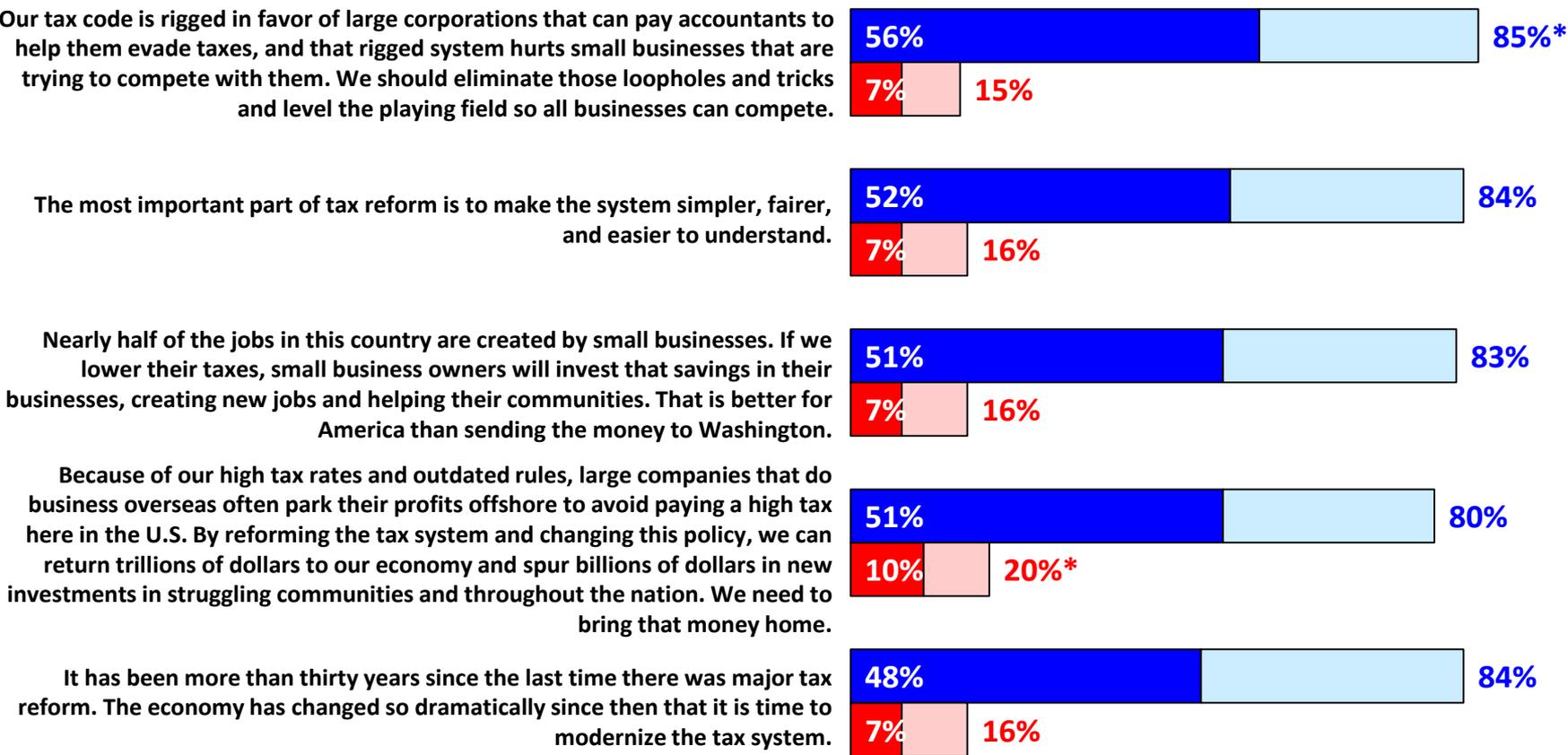


# Message Testing

# Voters are very convinced by messages that show the system is outdated and rigged, and needs to be reformed to help small business.

*“I would like to read you a number of different reasons people have given for SUPPORTING simplifying the tax code. For each one I read you, I would like you to tell me how convincing that statement is as a reason to SUPPORT simplifying the tax code very convincing, somewhat convincing, not too convincing, or not at all convincing.”*

## Ranked by % Very Convincing



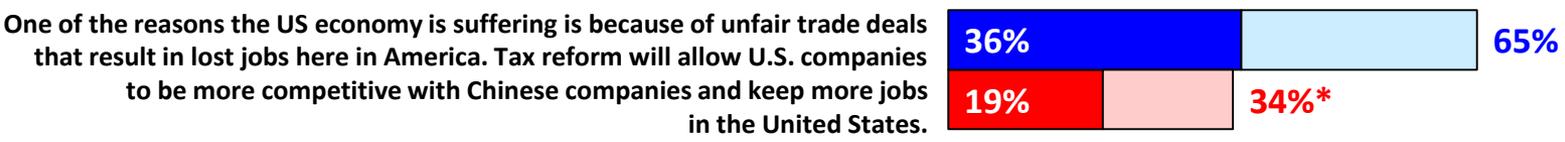
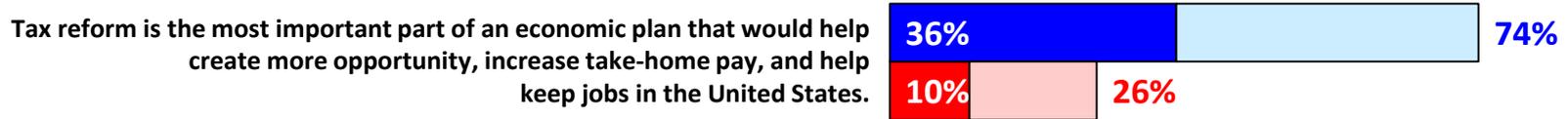
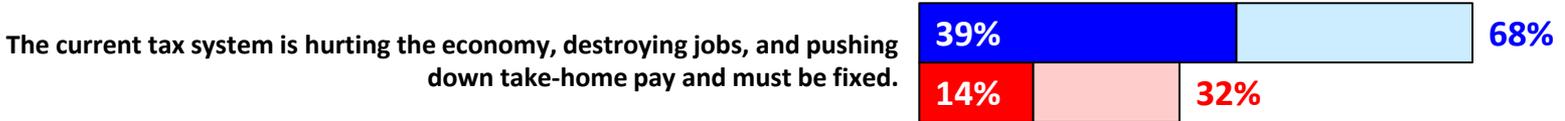
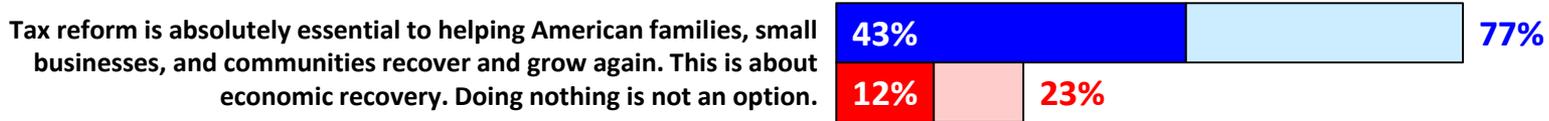
■ Very Convincing  
 ■ Total Convincing  
 ■ Not At All Convincing  
 ■ Total Not Convincing

\*Denotes Rounding

# These messages are also very effective.

## Supporting Statements Continued

### Ranked by % Very Convincing



\*Denotes Rounding

# Top Messages Among Key Groups

*Ranked by % Very Convincing*

<b>Base GOP (17%)</b>	
Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	84%
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	81%
If their taxes are cut, many companies will be able to create more jobs or increase worker pay. Creating more jobs and increasing worker pay is good for all Americans.	77%
One of the reasons the US economy is suffering is because of unfair trade deals that result in lost jobs here in America. Tax reform will allow U.S. companies to be more competitive with Chinese companies and keep more jobs in the United States.	75%

<b>Soft GOP (21%)</b>	
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	67%
Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	67%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	64%
If their taxes are cut, many companies will be able to create more jobs or increase worker pay. Creating more jobs and increasing worker pay is good for all Americans.	56%

# Top Messages Among Key Groups

*Ranked by % Very Convincing*

<b><u>Ind</u> (17%)</b>	
Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.	59%
Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	55%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	52%
It has been more than thirty years since the last time there was major tax reform. The economy has changed so dramatically since then that it is time to modernize the tax system.	47%

<b><u>White Women</u> (37%)</b>	
Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.	56%
Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	53%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	52%
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	51%

# Top Messages Among Key Groups

*Ranked by % Very Convincing*

## Men Age 18-34 (16%)

Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	54%
Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.	53%
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	51%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	47%

## Women Age 55+ (23%)

Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.	56%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	54%
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	52%
It has been more than thirty years since the last time there was major tax reform. The economy has changed so dramatically since then that it is time to modernize the tax system.	50%

# Top Messages Among Key Groups

*Ranked by % Very Convincing*

## Men w/ a Degree (23%)

Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.	50%
Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	49%
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	48%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	47%

## Women w/o a Degree (25%)

Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.	62%
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	57%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	56%
Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	56%

# Top Messages Among Key Groups

*Ranked by % Very Convincing*

## Somewhat Conservative (20%)

Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	64%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	60%
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	59%
Tax reform is absolutely essential to helping American families, small businesses, and communities recover and grow again. This is about economic recovery. Doing nothing is not an option.	57%

## Moderate (38%)

Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.	56%
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	46%
Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	46%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	46%

# Top Messages Among Key Groups

*Ranked by % Very Convincing*

## \$40-\$80K Income (30%)

Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.	60%
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Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	52%

## \$80K+ Income (41%)

Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.	54%
Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	51%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	50%
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	48%

# Top Messages Among Key Groups

*Ranked by % Very Convincing*

## Married Women (28%)

Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.	53%
The most important part of tax reform is to make the system simpler, fairer, and easier to understand.	51%
Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.	50%
Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.	50%

## Unmarried Men (19%)

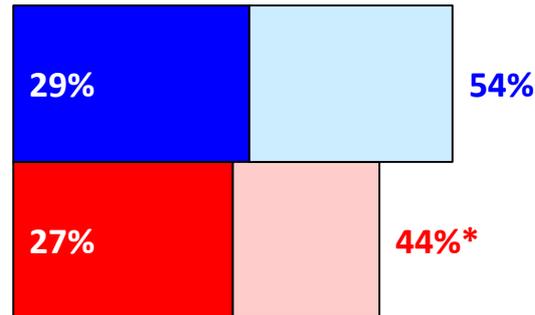
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It has been more than thirty years since the last time there was major tax reform. The economy has changed so dramatically since then that it is time to modernize the tax system.	44%

# Messages for opposing reform are far less effective. Voters are concerned that it will add to the debt and give to the wealthy, but not overwhelmingly so.

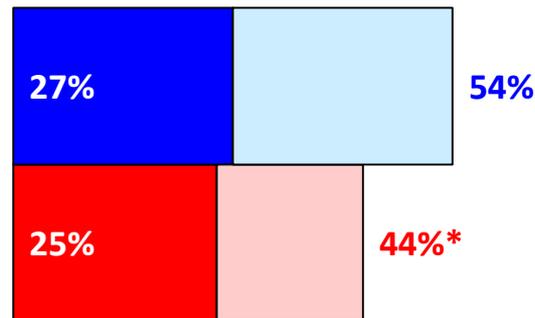
*“I would like to read you a number of different reasons people have given for OPPOSING simplifying the tax code. For each one I read you, I would like you to tell me how convincing that statement is as a reason to OPPOSE simplifying the tax code very convincing, somewhat convincing, not too convincing, or not at all convincing.”*

## Ranked by % Very Convincing

The Republican plan will add trillions of dollars to the national debt and cut important programs that help seniors and the disabled.



To cut taxes on the wealthy and big corporations, the Republican plan will cut or end middle class tax deductions such as incentives for retirement savings, savings for college tuition costs, and home ownership deduction. The Republican plan will give to the rich with one hand but take away from the middle class with the other hand.

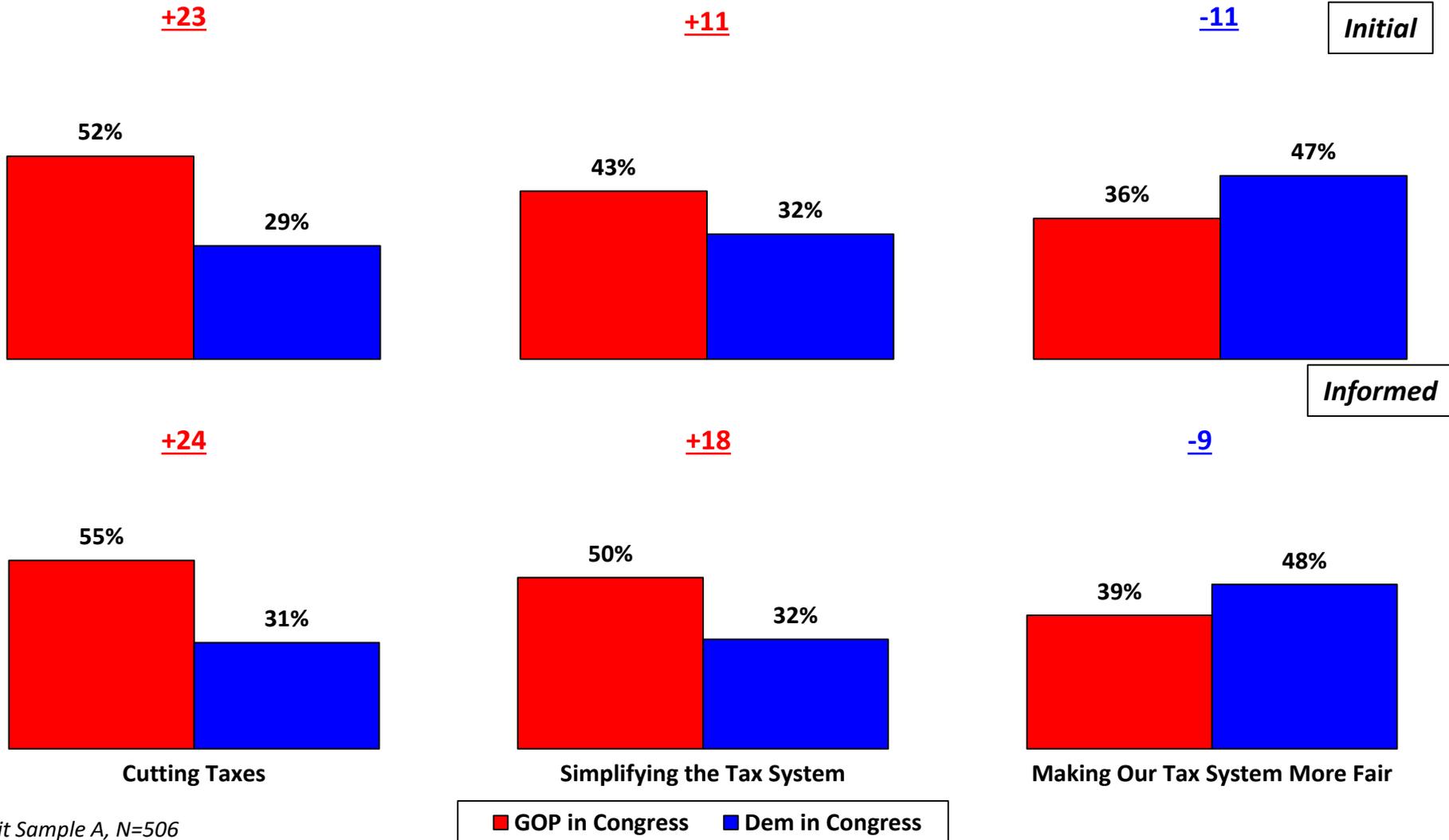


■ Very Convincing   ■ Total Convincing   ■ Not At All Convincing   ■ Total Not Convincing

\*Denotes Rounding

# Voters show modest gains in confidence in GOPers to reform the code after messaging.

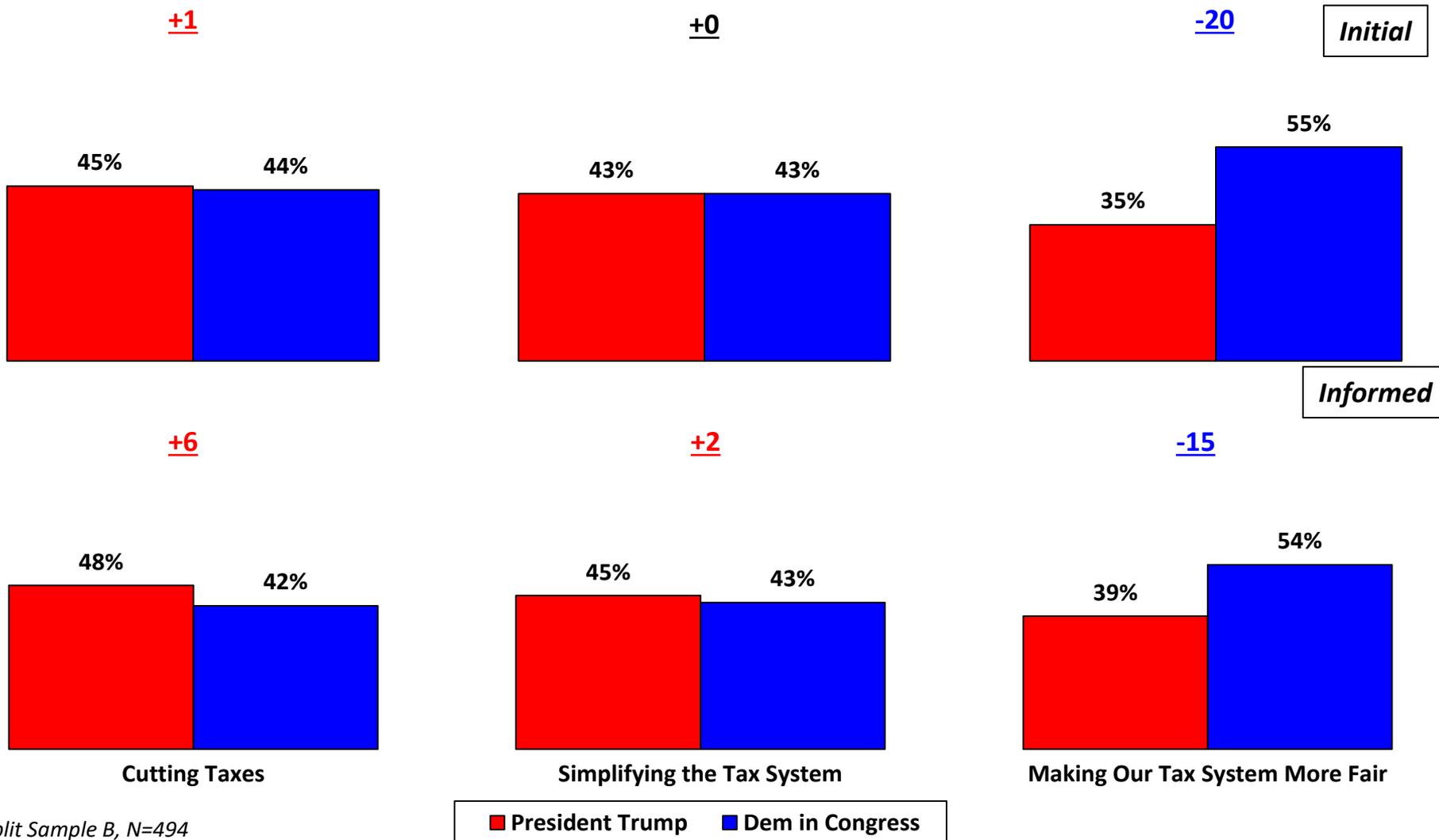
*“And, now that you have heard some more information, I am again going to read you a list of issues, and I want you to tell me whether, overall, you think the Republicans in Congress or Democrats in Congress would do a better job of addressing the issue.”^*



^Split Sample A, N=506

# Voters also express slightly more confidence in Trump, though he still does not get over 50% on any of the issues.

*“And, now that you have heard some more information, I am again going to read you a list of issues, and I want you to tell me whether, overall, you think President Donald Trump or Democrats in Congress would do a better job of addressing the issue.”^^*



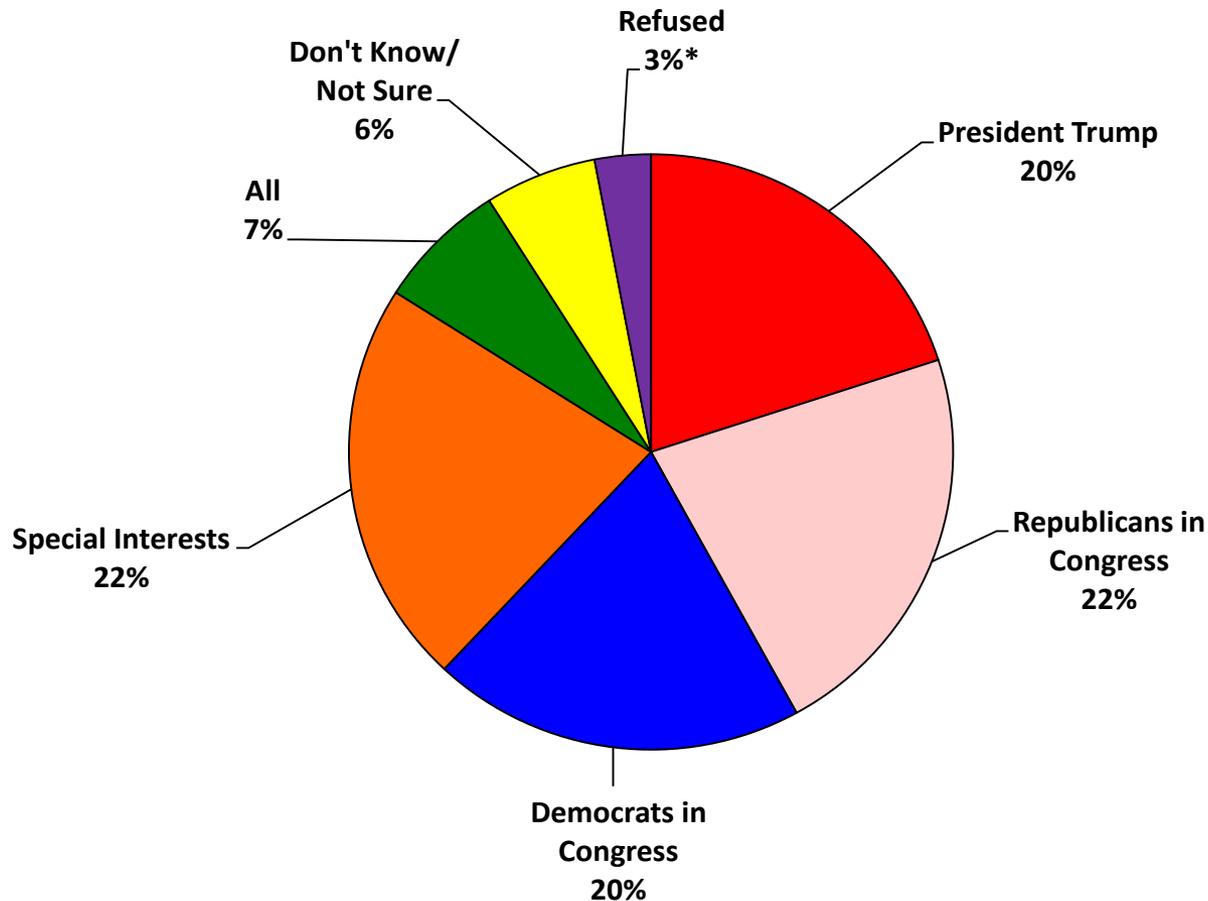
^^Split Sample B, N=494



# **Tax Reform Blame**

# Voters are split over who to blame if tax reform does not go through.

*“And, if tax reform fails to happen, who would deserve most of the blame?”*



*\*Denotes Rounding*



# Messages That Work

# MESSAGES THAT WORK

- ✓ **Tax reform is very important to helping our country's economy.**
- ✓ **The current federal income tax system is too complex and needs to be simplified.**
- ✓ **Because of our high tax rates and outdated rules, large companies that do business overseas often park their profits offshore to avoid paying a high tax here in the U.S. By reforming the tax system and changing this policy, we can return trillions of dollars to our economy and spur billions of dollars in new investments in struggling communities and throughout the nation. We need to bring that money home.**

# MESSAGES THAT WORK

- ✓ **Tax cuts and reforms should only be done if programs for senior citizens and the disabled are fully funded.**
- ✓ **Reforming the tax system and cutting taxes for ordinary taxpayers will give a boost to the middle class.**
- ✓ **Our tax code is rigged in favor of large corporations that can pay accountants to help them evade taxes, and that rigged system hurts small businesses that are trying to compete with them. We should eliminate those loopholes and tricks and level the playing field so all businesses can compete.**

# MESSAGES THAT WORK

- ✓ **Most Americans have not seen a real pay raise in years, and by cutting taxes for middle class Americans, we can increase their take-home pay and families will benefit.**
- ✓ **The most important part of tax reform is to make the system simpler, fairer, and easier to understand.**
- ✓ **Nearly half of the jobs in this country are created by small businesses. If we lower their taxes, small business owners will invest that savings in their businesses, creating new jobs and helping their communities. That is better for America than sending the money to Washington.**

**For more information about this presentation or about  
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***Turning Questions Into Answers***

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