

AEI STUDIES IN PUBLIC OPINION

PUBLIC OPINION ON TAXES

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**The most comprehensive collection of polls
ever compiled on the subject of taxes**

What The Data Show:

*** In seventy years of surveys there has been no instance when people said their federal income taxes were too low.*

*** At publication, Barack Obama leads John McCain in Gallup/USA Today's June 2008 poll on who would do a better job on taxes, 44-35 percent.*

*** Every time Gallup has asked people whether their taxes will go up in the next year, large majorities have said they would.*

*** Majorities usually say what they pay in federal income taxes is fair. In Gallup's 2008 question, 60 percent gave that response.*

***When the question is asked in a straightforward manner, people almost always say they favor a cut in federal income taxes.*

***Voters in presidential contests who say taxes are the most important issue to them in casting their ballots (from 5 to 17 percent of the electorate in exit polls conducted from 1984-2004) vote for Republican presidential candidates by overwhelming margins. In the Los Angeles Times national exit poll from 2004, 9 percent said taxes were one of the issues that mattered most to them in casting their votes. They voted 61 to 38 percent for Bush over Kerry.*

***On taxes, the GOP has a problem with being seen as the party favoring the rich. The Democrats have a problem as the party too willing to raise taxes.*

*** People aren't knowledgeable about progressivity. They like the idea of the rich paying a greater percentage of their income in taxes. A handful of questions asked in the 1990s shows that people think Americans should not pay more than 25 percent of their total income in taxes.*

***The GOP may have an advantage on holding taxes down or keeping them down, but not on taxes in general. In many recent polls Democrats have the advantage in party-to-party comparisons.*

***Although people say the deficit is important, it has little intensity as a political issue. People always say the deficit is a serious matter (but it is rarely the most serious issue). They rarely want their taxes raised to reduce the deficit. In the early 1980s and in polls today, people have been willing to postpone tax cuts that have not gone into effect.*

*** Most don't think they will benefit from reductions in the estate tax. Still, a substantial proportion wants this tax eliminated. In questions asked by CBS News/New York Times pollsters after the estate tax threshold was raised to \$3.5 million, around four in ten said the tax should be eliminated altogether. In a 2006 question by Harris Interactive for the Tax Foundation, people said the estate tax was the worst federal tax, ahead of the federal income tax.*

*** People would prefer a root canal to an IRS audit. The IRS's ratings have improved a little since 1997: a period of intense scrutiny for the agency.*

***People seem to pay closer attention to the levels of state and local taxes than they do to the federal income tax. Although this document does not contain state level data, we reviewed a lot of it, as well as data on the actual outcome of tax initiatives. The Initiative and Referendum Institute*

(www.iandrinstute.org) examined voter behavior on 130 tax initiatives between 1978 and 1999. They characterized eighty-six initiatives as anti-tax (designed to cut, abolish, or limit taxes) and twenty-seven initiatives as pro-tax (designed to raise or extend taxes). Forty-one of the eighty-six anti-tax initiatives passed (48 percent). Ten of the twenty-seven pro-tax ones did. The pass rate for the anti-measures has gone up recently. Forty-three percent of them passed between 1978 and 1989, and 53 percent passed between 1990 and 1999 (67 percent from 1996 to 1999). The polls we reviewed suggest that tax dissatisfaction at the state level, especially with the personal property tax, is rising again

TAX ISSUES

TAX BURDEN: *In seventy years of surveys, we can find no instance in which more than a tiny percentage of Americans said the amount they paid in taxes was too low. In most polls, pluralities or majorities say the amount is too high. In 2008 Gallup data, 52 percent said they paid too much and 42 percent about the right amount. On ten occasions since 1959, Gallup has asked people whether their taxes would rise or fall in the next year. On each occasion, more than 60 percent said that their taxes would rise.*

Surveys suggest that the local property tax is now seen as more onerous than the federal income tax. Thirty-six percent in February-March 2003 told Kaiser/NPR/Harvard that local property tax was the tax they disliked the most, followed by 29 percent who chose the income tax. Gallup shows a substantial jump since the late 1980s in the proportion of people mentioning the local property tax as the worst or least fair tax. In their April 2005 poll, 42 percent gave that response. Twenty percent said the federal income tax was the worst tax. Harris Interactive, in a 2006 poll for the Tax Foundation, asked about federal and state/local taxes separately. People thought the estate tax was the worst federal tax. The property tax was the worst state or local tax.

- You pay a part of your income in taxes, either directly or as part of the cost of what you buy. Do you think that you and other taxpayers are paying too much, too little, or about the right amount for what the government provides out of tax money?

		Given What Govt. Provides Out Of Tax Money		
		-----Amount You Pay-----		
		Too Much	About Right	Too Little
Nov. 1938	Roper/Fortune	49	42	2

- Do you consider the amount of federal income tax you have to pay as too high, about right, or too low?

		-----Amount of Fed. Income Taxes You Pay-----		
		Too High	About Right	Too Low
Mar. 1947	Gallup	54	40	0
Nov. 1947	Gallup	63	32	0
Mar. 1948	Gallup	57	38	1
Mar. 1949	Gallup	43	53	1
Feb. 1950	Gallup	57	40	0
Feb. 1951	Gallup	52	43	1
Feb. 1952	Gallup	71	26	*
Feb. 1953	Gallup	59	37	*
Feb. 1956	Gallup	55	35	1
Apr. 1957	Gallup	61	31	*
Mar. 1959	Gallup	51	40	2

Feb. 1961	Gallup	46	45	1
Feb. 1962	Gallup	48	45	0
Jun. 1962	Gallup	63	32	1
Jan. 1963	Gallup	52	38	1
Feb. 1964	Gallup	56	35	1
Feb. 1966	Gallup	52	39	0
Mar. 1967	Gallup	58	38	1
Mar. 1969	Gallup	69	25	*
Feb. 1973	Gallup	65	28	1
Feb. 1976	NORC	58	33	1
Feb. 1977	NORC	65	28	1
Feb. 1980	NORC	68	27	*
Feb. 1982	NORC	69	26	*
May 1982	Gallup	60	32	*
Feb. 1984	NORC	63	33	1
Feb. 1985	NORC	60	32	*
Jun. 1985	Gallup	63	32	1
Feb. 1987	NORC	59	35	1
Feb. 1988	NORC	55	39	1
Feb. 1989	NORC	56	37	1
Feb. 1990	NORC	59	37	*
Mar. 1990	Gallup	63	31	2
Feb. 1991	NORC	55	39	1
Mar. 1991	Gallup	55	37	2
Mar. 1992	Gallup	56	39	2
Feb.-Apr. 1993	NORC	55	41	1
Mar. 1993	Gallup	55	41	2
Jan.-May. 1994	NORC	63	33	1
Apr. 1994	Gallup	56	42	*
Dec. 1994	Gallup	66	30	1
Feb.-May 1996	NORC	65	31	1
Apr. 1996	Gallup/CNN/USA Today	64	33	1
Mar. 1997	Gallup/CNN/USA Today	58	38	1
Feb.-Jun. 1998	NORC	63	31	1
Apr. 1998	Gallup/CNN/USA Today	66	31	1
Apr. 1999	Gallup/CNN/USA Today	65	29	2
Jul. 1999	Gallup/CNN/USA Today	60	37	*
Sep. 1999	Gallup/CNN/USA Today	68	28	1
Feb.-Jun. 2000	NORC	64	31	1
Apr. 2000	Gallup/CNN/USA Today	63	33	1
Apr. 2001	Gallup/CNN/USA Today	65	31	1
Feb.-Jun. 2002	NORC	59	37	1
Jan. 2003	Gallup/CNN/USA Today	47	50	1
Feb.-Mar. 2003	Kaiser/NPR/Harvard	51	43	3
Apr. 2003	Gallup/CNN/USA Today	50	46	2
Apr. 2004	Gallup/CNN/USA Today	50	43	3
2004	NORC	61	38	1
Apr. 2005	Gallup/CNN/USA Today	51	44	2
Oct. 2005	The Hotline/Diageo	43	48	3
Apr. 2006	Gallup	48	44	2
Apr. 2007	Gallup	53	41	2
Mar.-Apr. 2008	Gallup	52	42	2

NOTE: In April 2003, the Associated Press asked, "How do you feel about the income taxes you currently pay? Do you think your taxes are too high, too low, or about right?" Fifty-one percent said "too high," 43 percent said "about right," and 1 percent said "too low." In December 2002, TIPP/Investor's Business Daily/Christian Science Monitor asked, "Now moving on to the topic of taxes. When it comes to your federal income tax, do you think that the amount you currently pay is too little, too much, or just about right?" Forty-nine percent said "too much," 44 percent said "just about right," and 4 percent said "too little." In December 2002, Fox News/Opinion Dynamics asked registered voters, "Do you think too much of your paycheck goes to taxes, too little goes to taxes, or do you think you pay the right amount in taxes?" Fifty-three percent said "too much," 36 percent said the "right amount," and 2 percent said "too little."

- Next, I'm going to read some aspects of life in America today. For each one, please say whether you are – very satisfied, somewhat satisfied, somewhat dissatisfied, or very dissatisfied. How about the amount Americans pay in federal taxes?

		Very satisfied	Somewhat satisfied	Somewhat dissatisfied	Very dissatisfied
Jan. 2001	Gallup	4	22	35	36
Jan. 2002	Gallup	6	32	32	28
Jan. 2003	Gallup	5	28	31	32
Jan. 2004	Gallup	4	30	34	30
Jan. 2005	Gallup	6	32	31	29
Jan. 2006	Gallup	6	32	30	31
Jan. 2007	Gallup	7	33	28	29
Jan. 2008	Gallup	5	29	32	30

- Do you consider the amount of federal income taxes that you have to pay as...?

		Too High	About Right	Too Low
Mar. -Apr. 2005	Harris Interactive/Tax Foundation	55	33	2
Mar. 2006	Harris Interactive/Tax Foundation	59	30	1
Mar. 2007	Harris Interactive/Tax Foundation	58	31	2

- Now, we'd like to get your predictions for next year. Please say whether you think each of the following will or will not happen in 2007. How about Congress will increase federal income taxes?

		Will happen	Will not
Dec. 18-20, 2006	Gallup	62	37

- Turning to taxes, do you consider the amount of federal income taxes that you pay now as too high, about right, or too low?

		Too High	About Right	Too Low
Sept. 1-2, 2004	SRB/Time	49	45	3

- And thinking about your personal situation, do you think the taxes you pay are too high, too low, or about right?

		Too High	About Right	Too Low
Apr. 2004	Fox News/Opinion Dynamics	51	44	1
Mar. 2005	Fox News/Opinion Dynamics	54	40	3

- As far as you and your family are concerned, do you feel you have reached the breaking point on the amount of taxes you pay or not?

		-----Amount of Taxes You Pay-----	
		Reached Breaking Point	Not Reached Breaking Point
Feb. 1970	Harris Interactive	60	29
Mar. 1971	Harris Interactive	64	25
Oct. 1971	Harris Interactive/Virginia Slims	58	32
Mar. 1977	Harris Interactive	66	26
Jun. 1978	Harris Interactive	66	30
Oct. 1993	Harris Interactive	67	28
Jun. 2003	Harris Interactive	52	41

- As far as you and your family are concerned, do you feel you have reached the breaking point on the amount of federal taxes you pay or not?

		-----Amount of Federal Taxes You Pay-----	
		Reached Breaking Point	Not Reached Breaking Point
Jun. 2003	Harris Interactive	51	40

- As far as you and your family are concerned, do you feel you have reached the breaking point on the amount of state or property taxes you pay or not?

		-----Amount of State/Property Taxes You Pay-----	
		Reached	Not Reached
		Breaking Point	Breaking Point
Jun. 2003	Harris Interactive	56	35

- Thinking back over the past year, would say that each of the following has—gone up a lot, gone up a little, remained about the same, gone down a little, or gone down a lot? How about...?

May 22-24, 2006	Gallup			
		Total gone up	Remain the same	Total gone down
The price you pay for a gallon of gasoline		96	1	*
The amount you pay for home utilities such as heating/electricity/water		78	15	2
The price you pay for food and other groceries		72	25	1
The value of your home (asked of home owners)		71	16	6
Your local property taxes		60	24	2
The amount of money you pay out-of-pocket for healthcare/Rx drugs		58	30	5
The amount you pay for health insurance coverage		57	28	4
Your state taxes		41	39	2
Your federal income taxes		37	44	8
Your rent (asked of renters)		36	51	4
Your take home pay after taxes and deductions		32	34	19
The amount of money you are able to put away in savings each month		18	33	43

- Are you very angry about the amount of federal income taxes you and your family paid last year, or fairly angry, or fairly satisfied, or very satisfied – or don't you have any feeling one way or the other about the amount of federal income taxes you or your family paid last year?

		-----Feelings About Federal Income Taxes -----				
		Very Angry	Fairly Angry	No Feeling	Fairly Satisfied	Very Satisfied
Jan. 1985	LAT	6	21	23	40	7
Feb. 1986	LAT	11	23	19	38	5

NOTE: Asked of those who filed a federal income tax return last year.

- Are you very angry about the amount of federal income taxes you or your family paid last year, or fairly angry, or fairly satisfied, or very satisfied?

		-----Feelings About Federal Income Taxes -----			
		Very Angry	Fairly Angry	Fairly Satisfied	Very Satisfied
Apr. 1991	LAT	11	28	52	8
Apr. 1994	LAT	14	29	44	9

NOTE: Asked of those who filed a federal income tax return last year.

- Which of the following taxes is the most unjust?

Jan. 1938	Roper/Fortune	
		Most Unjust
General sales tax		33
Tax on real estate		16
Taxes on gasoline		13
Social Security and unemployment tax		11

Income taxes	8
Taxes on cigarettes	4
Tax on beer and liquor	2
Tax on such items as jewelry, perfume, and theaters	2

- Which do you think is the worst tax – that is, the least fair?

		-----Least Fair Tax-----			
		Federal Income	State Income	State Sales	Local Property
Mar. 1972	ORC	19	13	13	45
May 1973	ORC	30	10	20	31
Apr. 1974	ORC	30	10	20	28
May 1975	ORC	28	11	23	29
May 1977	ORC	28	11	17	33
May 1978	ORC	30	11	18	32
May 1979	ORC	37	8	15	27
May 1980	ORC	36	10	19	25
Sep. 1981	ORC	36	9	14	33
Jun. 1982	ORC	36	11	14	30
May 1983	Gallup/ACIR	35	11	13	26
May 1984	Gallup/ACIR	36	10	15	29
May 1985	Gallup/ACIR	38	10	16	24
May 1986	Gallup/ACIR	37	8	17	28
Jun. 1987	Gallup/ACIR	30	12	21	24
Jun. 1988	Gallup/ACIR	33	10	18	28
Jun. 1989	Gallup/ACIR	27	10	18	32
Jul. 1991	Gallup/ACIR	26	12	19	30
Jun. 1993	Gallup/ACIR	36	10	16	26

- Now, let me ask you the same question again. This time I will add a tax to the list. Which tax do you think is the worst tax – that is, the least fair?

		-----The Worst Tax, That Is Least Fair-----				
		Federal Income	Social Security	State Income	State Sales	Local Property
Jun. 1988	Gallup/ACIR	26	17	9	15	24
Jun. 1989	Gallup/ACIR	21	18	9	14	28
May 1990	Gallup/ACIR	26	15	10	12	28
Jun. 1992	Gallup/ACIR	25	10	9	16	25
Jun. 1994	Gallup/ACIR	27	12	7	14	28
Apr. 2003	Gallup/CNN/USA Today	21	11	11	13	38
Apr. 2005	Gallup/CNN/USA Today	20	10	7	17	42

NOTE: Possible answers were rotated in question asking.

- What do you think is the worst tax – that is the least fair – federal income tax, federal Social Security tax, state income tax, state sales tax, or local property tax?

		-----The Worst Tax, That Is Least Fair-----				
		Federal Income	Social Security	State Income	State Sales	Local Property
Apr. 2005	Gallup/CNN/USA Today	20	12	14	14	35

NOTE: Possible answers read in order as seen above.

- Some of the biggest taxes that individuals have to pay are income taxes, Social Security taxes, sales taxes, and property taxes. No one likes to pay taxes, but thinking about these four taxes, I'd like you to rank them, starting with the one you dislike the most. Again, the four kinds of taxes are income tax, Social Security tax, sales tax, and property tax. Which of these do you dislike the most? And of the ones that you haven't mentioned, which do you dislike most?

		-----Most Disliked Tax-----			
		Federal Income	Social Security	State Sales	Local Property
Feb.-Mar. 2003	Kaiser/NPR/Harvard	29	9	23	36

- Some taxes are paid to the federal government in Washington and some are paid to state and local governments. Of the following federal taxes, which do you think is the worst tax – that is, the least fair?

		-----Least Fair Federal Tax-----			
		Federal Estate	Federal Income	Social Security	Federal Corporate
Mar.-Apr. 2005	Harris Interactive/Tax Foundation	30	26	15	8
Mar. 2006	Harris Interactive/Tax Foundation	31	25	14	7

- Of the following state and local taxes, which do you think is the worst tax – that is, the least fair?

		-----Least Fair State/Local Tax-----			
		Local Property	State Income	Sales Tax	State Corporate
Mar.-Apr. 2005	Harris Interactive/Tax Foundation	38	19	18	7
Mar. 2006	Harris Interactive/Tax Foundation	39	20	18	7

- Which type of tax on this list would you say is most fair for you?

		-----Most Fair Tax-----				
		Federal Income	Social Security	State Income	State Sales	Local Property
Jun. 1978	CBS/NYT	13	24	17	19	10

- As I read a series of statements, please tell me which you think is more likely to be true of [coming year]? A year when taxes will rise or a year when taxes will fall?

		Taxes Will Rise	Taxes Will Fall
Dec. 1959	Gallup	76	10
Dec. 1965	Gallup	83	7
Dec. 1966	Gallup	91	4
Dec. 1967	Gallup	94	3
Dec. 1968	Gallup	78	12
Nov. 1977	Gallup	74	10
Dec. 1978	Gallup	63	25
Nov. 1979	Gallup	67	19
Jan. 1998	Gallup/CNN/USA Today	62	32
Dec. 1998	Gallup/CNN/USA Today	64	27

- Under the Bush administration would you say your federal income taxes have gone up, gone down, or not really changed?

		Taxes Gone Up	Taxes Gone Down	Taxes Not Changed
Mar. 19-21, 2004	AP/Ipsos	22	26	48

- In the last three years would you say your federal income taxes have gone up, gone down, or not really changed?

		Taxes Gone Up	Taxes Gone Down	Taxes Not Changed
Mar. 19-21, 2004	AP/Ipsos	25	28	43

- Now, thinking about all kinds of federal, state and local taxes, in the last three years would you say the amount of taxes you pay overall has gone up, gone down, or not really changed?

		Taxes Gone Up	Taxes Gone Down	Taxes Not Changed
Mar. 19-21, 2004	AP/Ipsos	49	13	36

MOST IMPORTANT PROBLEM: Taxes or the deficit are rarely named as the single most important problem facing the nation, though economic concerns are frequently the number one issue.

- What do you think is the most important problem facing this country today? (Gallup)
- What do you think are the two most important issues for the government to address? (Harris Interactive)

Gallup

	Percentage Who Say		Top Response
	"Taxes"	"Deficit"	
Jul. 1983	*	5	Unemployment (48)
Jan. 1984	*	14	Unemployment (24)
Jun. 1984	*	11	Unemployment (25)
Jan. 1985	11	18	Fear of War (27)
May 1985	11	10	Fear of War (23)
Jan. 1986	8	11	Fear of War (30)
Jul. 1986	4	13	Unemployment (23)
Jan. 1987	2	10	Unemployment (16)
May 1987	*	12	Unemployment (13)
Sep. 1988	*	12	Deficit (12)
May 1989	*	7	Drug Abuse (27)
Jun 1989	*	6	Drug Abuse (27)
Apr. 1990	*	6	Drug Abuse (30)
Jul. 1990	1	21	Deficit (21)
Jan. 1991	2	4	Gulf Crisis (25)
Jul. 1991	2	6	Economy (16)
Mar. 1992	6	8	Economy (42)
May 1992	1	4	Economy (20)

Gallup

	Percentage Who Say		Top Response
	"Taxes"	"Deficit"	
Jan. 1993	1	10	Economy (29)
Jun. 1993			
Sep. 1993	6	15	Health Care (28)
Jan. 1994	2	8	Crime (49)
Feb. 1994			
May 1994			
Jul. 1994	1	3	Crime (21)
Jan. 1995	3	12	Crime (19)
Feb. 1995			
Jun. 1995			
Jul. 1995	2	7	Crime (15)
Jan. 1996	2	19	Deficit (19)

Harris Interactive

	Percentage Who Say		Top Response
	"Taxes"	"Budget/Deficit"	
Jan. 1993	7	19	Health Care (31)
Jun. 1993	13	24	Health Care (29)
Sep. 1993			
Jan. 1994			
Feb. 1994	6	8	Health Care (45)
May 1994	5	10	Health Care (42)
Jul. 1994			
Jan. 1995			
Feb. 1995	12	22	Health Care (25)
Jun. 1995	10	18	Crime (22)
Jul. 1995			
Jan. 1996			

Apr. 1996				11	22	Deficit (22)
Jul. 1996	5	8	Crime (16)			
Jan. 1997	3	6	Crime (15)	12	15	Crime (16)
Jan. 1997				11	19	Deficit (19)
Aug. 1997	4	5	Crime (20)			
Jan. 1998				16	12	Taxes (16)
Apr. 1998	6	5	Crime (20)	17	8	Education (20)
Sep. 1998	4	2	Morality (15)			
Jan. 1999	4	2	Morality (13)	9	3	Impeachment (30)
May 1999	3	1	Morality (18)			
Jun. 1999				10	3	Education (17)
Jan. 2000				12	3	Education (20)
Mar. 2000	11	4	Education (16)			
Jun. 2000	3	2	Morality (14)	14	3	Health Care (18)
Jan. 2001	5	1	Morality (13)			
Feb. 2001				23	4	Education (30)
Jun. 2001	4	1	Education (12)	19	3	Education (20)
Jan. 2002	2	*	Terrorism (23)	9	1	Economy (32)
Jun. 2002	1	1	Terrorism (33)	8	1	Terrorism (31)
Jan. 2003	2	1	Fear of War (31)			
Feb. 2003				4	3	The war (38)
Jun. 2003	2	3	Economy (30)	11	4	Economy (25)
Jan. 2004	2	4	Economy (16)			
Feb. 2004	3	5	Economy (21)	5	5	Economy (31)
Mar. 2004	1	5	Economy (21)			
Apr. 2004	2	2	War in Iraq (26)			
May 2004	2	2	War in Iraq (26)			
Jun. 2004	1	3	War in Iraq (27)			
Jul. 2004	1	1	War in Iraq (26)			
Aug. 2004	2	2	War in Iraq/Eco. (21)	4	2	Economy (32)
Sept. 2004	1	3	War in Iraq (23)	5	1	Economy (30)
Oct. 2004	2	3	War in Iraq (23)	8	2	The war (35)
Nov. 2004	2	4	War in Iraq (26)			
Dec. 2004	2	3	War in Iraq (23)			
Jan. 2005	2	3	War in Iraq (25)			
Feb. 2005	2	5	War in Iraq (24)	5	10	Social Security (37)
Mar. 2005	2	3	War in Iraq (25)			
Apr. 2005	1	3	War in Iraq (18)	6	6	Social Security(31)
May 2005	1	3	War in Iraq (21)			
Jun. 2005	1	3	War in Iraq (22)	5	4	The war (24)
Jul. 2005	1	1	War in Iraq (25)			
Aug. 2005	1	2	War in Iraq (27)	5	2	The war (41)
Sept. 2005	1	2	War in Iraq (16)			
Oct. 2005	1	3	War in Iraq (21)			
Nov. 2005	1	*	War in Iraq (23)	9	7	The war (34)
Dec. 2005	2	*	War in Iraq (22)	--	--	---
Jan. 2006	1	*	War in Iraq (23)	7	4	The war (26)
Feb. 2006	1	1	War in Iraq (22)	6	2	The war (27)
Mar. 2006	2	4	War in Iraq (20)	5	3	The war (21)
Apr. 2006	1	3	War in Iraq (25)	5	3	The war (23)
May 2006	2	3	War in Iraq (29)	5	--	The war (28)
Jun. 2006	2	4	War in Iraq (27)	4	--	The war (27)
Jul. 2006	1	1	War in Iraq (25)	4	--	The war (32)
Aug. 2006	3	3	War in Iraq (26)	4	--	The war (28)
Sep. 2006	1	2	War in Iraq (24)	4	--	The war (22)
Oct. 2006	1	1	War in Iraq (28)	5	--	The war (29)
Nov. 2006	3	2	War in Iraq (36)	5	--	The war (33)
Dec. 2006	2	1	War in Iraq (29)	--	--	
Jan. 2007	1	2	War in Iraq (36)	--	--	
Feb. 2007	1	2	War in Iraq (38)	7	--	The war (29)
Mar. 2007	1	2	War in Iraq (35)	--	--	--
Apr. 2007	2	2	War in Iraq (33)	5	--	The war (30)

May 2007	*	2	War in Iraq (33)	--	--	--
Jun. 2007	1	2	War in Iraq (34)	--	--	--
Jul. 2007	1	1	War in Iraq (35)	1	1	The war (27)
Aug. 2007	1	2	War in Iraq (32)	--	--	--
Sep. 2007	1	2	War in Iraq (30)	3	3	The war (29)
Oct. 2007	1	3	War in Iraq (33)	3	6	Healthcare (25)
Nov. 2007	1	2	War in Iraq (24)			
Dec. 2007	2	1	War in Iraq (29)	6	--	The war (30)
Jan. 2008	2	2	War in Iraq (25)	--	--	--
Feb. 2008	1	3	The economy (34)	6	5	The economy (41)
Mar. 2008	1	2	The economy (35)	--	--	--
Apr. 2008	1	2	The economy (41)	4	2	The economy (47)
May 2008	1	2	The economy (35)	--	--	--
Jun. 2008	1	1	The economy (36)	4	2	The economy (38)

NOTE: This is not a full chart of “most important problem” results. Gallup began asking respondents to identify the nation’s most important problem in 1939. “Taxes” and “Deficit” were first coded as separate responses in 1983.

- What do you think is the most important problem facing this country today?

(Yearly compilations on most important problem provided by Gallup)

		1969	Vietnam
Year	Top Response	1970	Vietnam
1935	Unemployment	1971	Vietnam, high cost of living
1936	Unemployment	1972	Vietnam
1937	Unemployment	1973	High cost of living, Watergate
1938	Keeping out of war		
1939	Keeping out of war	1974	High cost of living, Watergate, energy
1940	Keeping out of war		
1941	Keeping out of war, winning war	1975	High cost of living, unemployment
1942	Winning war	1976	High cost of living, unemployment
1943	Winning war		
1944	Winning war	1977	High cost of living, unemployment
1945	Winning war		
1946	High cost of living	1978	High cost of living, energy problems
1947	High cost of living, labor unrest	1979	High cost of living, unemployment
1948	Keeping peace		
1949	Labor unrest	1980	High cost of living, unemployment
1950	Labor unrest		
1951	Korean war	1981	High cost of living, unemployment
1952	Korean war		
1953	Keeping peace	1982	Unemployment, high cost of living
1954	Keeping peace		
1955	Keeping peace	1983	Unemployment, high cost of living
1956	Keeping peace		
1957	Race relations, keeping peace	1984	Fear of war, unemployment
1958	Unemployment, keeping peace	1985	Unemployment, recession, fear of war
1959	Keeping peace	1986	Unemployment, fear of war
1960	Keeping peace	1987	Fear of war, unemployment
1961	Keeping peace	1988	Budget deficit, drug abuse
1962	Keeping peace	1989	Drugs, poverty and homelessness
1963	Keeping peace, race relations		
1964	Vietnam, race relations	1990	Budget deficit, drugs
1965	Vietnam, race relations	1991	Economy
1966	Vietnam	1992	Economy
1967	Vietnam, high cost of living	1993	Economy, health care
1968	Vietnam	1994	Crime

1995	Crime	2001	Economy, terrorism
1996	Crime, federal budget	2002	Terrorism, economy
1997	Crime	2003	Economy
1998	Ethics/moral decline, crime	2004	Not Available
1999	Crime, ethics/moral decline	2005	War in Iraq
2000	Education, ethics/moral decline		

VALUE FOR YOUR MONEY: Solid majorities say government wastes a lot of the money we pay in taxes. People believe that 51 cents of every dollar the government collects in taxes is wasted according to a 2006 ABC News/Washington Post survey. In 2005, 71 percent told Fox News/Opinion Dynamics interviewers that how their tax dollars were spent bothered them more than how much they paid.

- Do you think that people in government waste a lot of money we pay in taxes, waste some of it, or don't waste very much of it?

		How Much Does Govt. Waste -----Of Money We Pay In Taxes-----		
		A Lot	Some	Not Much
1958	U. of Mich.	43	42	10
1964	U. of Mich.	47	44	7
1968	U. of Mich.	59	34	4
1970	U. of Mich.	69	26	4
1972	U. of Mich.	66	30	2
1974	U. of Mich.	74	22	1
1976	U. of Mich.	74	20	3
1978	U. of Mich.	77	19	2
Jun. 1978	CBS/NYT	78	17	2
Sep. 1978	WP	73	23	2
1980	U. of Mich.	78	18	2
1982	U. of Mich.	66	29	2
Jun. 1983	NYT	69	26	3
Nov. 1983	NYT	74	21	2
1984	U. of Mich.	65	29	4
Nov. 1984	CBS/NYT	67	27	3
Feb. 1985	CBS/NYT	69	25	3
Dec. 1985	NYT	75	21	3
1988	U. of Mich.	63	33	2
Nov. 1988	CBS/NYT	71	24	3
1990	U. of Mich.	67	30	2
Oct. 1991	ABC/WP	75	23	2
1992	U. of Mich.	67	30	2
Oct. 1992	CBS/NYT	76	20	1
Jun. 1993	CBS/NYT	86	12	1
Sep. 1993	Gallup	86	12	1
1994	U. of Mich.	70	27	2
1996	U. of Mich.	60	38	1
1998	U. of Mich.	61	34	4
2000	U. of Mich.	59	38	3
Oct. 2001	CBS/NYT	52	43	4
2002	U. of Mich.	48	49	3
2004	U. of Mich.	61	37	2

- Out of every dollar the federal government collects in taxes, how many cents do you think are wasted?

		Of Every Dollar, How ----Many Cents Are Wasted?----	
		Mean	Median
Nov. 1979	Gallup	--	40
Jan. 1981	Gallup	--	48
Mar. 1981	Gallup	--	40
May 1984	Gallup	--	45
Jul. 1985	ABC/WP	43	45
Feb. 1989	Gallup	--	50
May 1990	ABC/WP	46	50
Sep. 1990	ABC	44	50
Sep. 1990	WP	48	50
Oct. 1991	ABC/WP	49	41
Feb. 1993	ABC/WP	46	39
Aug. 1993	ABC/WP	47	40
Jan. 1995	ABC/WP	51	50
Nov. 1996	Tarrance(R)/Lake(D)	49	--
Jan. 1998	ABC	56	--
Apr. 2000	ABC	46	--
Apr. 2002	ABC	47	--
Apr. 2006	ABC News/Washington Post	51	--

- How would you rate the value you personally get from the taxes you pay to the federal government...excellent, pretty good, only fair, or poor?

		-----Value You Get From Taxes-----			
		Excellent Value	Good Value	Fair Value	Poor Value
Oct. 1993	Harris Interactive/ Business Week	1	17	46	34
Mar.-Apr. 2005	Harris Interactive/ Tax Foundation	3	23	39	27
Mar. 2006	Harris Interactive/ Tax Foundation	2	24	40	25

Note: In 2005, the category “good” changed to “pretty good.”

- What bothers you more – how much you pay in taxes or how your taxes are spent?

		----What Bothers You More?----	
		How Taxes Are Spent	How Much You Pay
Dec. 2002	Fox News/Opinion Dynamics	75	8
Mar. 2005	Fox News/Opinion Dynamics	71	12

NOTE: Asked of registered voters.

- Which of the following bothers you most about taxes: the large amount you pay in taxes, the complexity of the tax system, or the feeling that some wealthy people get away not paying their fair share?

		-----Bothers You Most-----		
		Large Amount You Pay	System's Complexity	Wealthy Don't Pay Fair Share
Mar. 1999*	Fox News/Opinion Dynamics	21	26	46
Feb.-Mar. 2003	Kaiser/NPR/Harvard	14	32	51

NOTE: * Asked of registered voters. Question wording was, “the feeling that some rich people get away...”

- Would you rather have more government services if it meant more taxes, less government services in order to reduce taxes, or services and taxes about as we have them now?

		More Taxes/ More Services	Same As Now	Less Taxes/ Less Services
Dec. 1978*	LAT	5	21	67
Apr. 1991	LAT	12	45	40
Mar. 1993	Gallup	20	35	40

NOTE : *Asked of registered voters.

- Which of the following statements do you agree with more...I'd rather pay higher taxes to support a larger government that provides more services, or I'd rather pay lower taxes and have a smaller government that provides fewer services?

		Higher Taxes/ Bigger Govt.	Lower Taxes/ Smaller Govt.
Jun. 1997	Fox News/Opinion Dynamics	31	58
Apr. 1998	Fox News/Opinion Dynamics	30	58
Oct. 2000	Fox News/Opinion Dynamics	32	52
May 2003	Fox News/Opinion Dynamics	34	50
Jan. 2004	Fox News/Opinion Dynamics	38	45
Jan. 2006	Fox News/Opinion Dynamics	34	52

NOTE: Asked of registered voters.

TAX FAIRNESS: *In questions asked by Gallup during World War II, large majorities described the income tax they paid as fair. In April 2008, 60 percent regarded the income tax they paid as fair, and 35 percent said they did not.*

Other organizations that ask more detailed questions find that only a small number say that the federal income tax system is "quite fair" to people like them; at the other end of the spectrum, in most polls, 25 to 30 percent describe it as "quite unfair." In a 2003 poll by the Kaiser Family Foundation, NPR, and the Kennedy School at Harvard that did not ask people to think about "people like them," 4 percent described the federal tax system as very fair and 16 percent as not fair at all.

In polls, Democrats usually have the edge when it comes to fairness issues, including tax fairness.

- Do you regard the income tax which you will have to pay this year as fair?

		-----Income Tax Fair?-----	
		Yes	No
Feb. 1943	Gallup	85	15
Feb. 1944	Gallup	90	10
Mar. 1944	Gallup	87	13
Mar. 1945	Gallup	85	15
Feb. 1946	Gallup	62	38
Nov. 1946	Gallup	60	34
Mar. 1997	Gallup/CNN/USA Today	51	43
Apr. 1999	Gallup/CNN/USA Today	45	49
Apr. 2001	Gallup/CNN/USA Today	51	46
Apr. 2002	Gallup/CNN/USA Today	58	37
Apr. 2003	Gallup/CNN/USA Today	64	33
Apr. 2004	Gallup/CNN/USA Today	62	33
Apr. 2005	Gallup/CNN/USA Today	61	34
Apr. 2006	Gallup	60	34
Apr. 2007	Gallup	60	37
Mar.-Apr. 2008	Gallup	60	35

- For each statement, please tell me if you completely agree with it, mostly agree with it, mostly disagree with it, or completely disagree with it. The tax system is unfair to people like me.

		Completely Agree	Mostly Agree	Mostly Disagree	Completely Disagree
Aug. 2002	PSRA/Pew	24	29	34	9
Aug. 2003	PSRA/Pew	22	28	35	10
Dec. 2006- Jan. 2007	PSRA/Pew	19	29	37	10

- Last year 43.4 million Americans – that’s one third of all tax payers – paid no federal income tax after deductions and credits. Thinking about your own tax burden, do you think this is fair, or do you feel everyone should be required to pay some minimum amount of tax to help fund the government?

		Should be a minimum amount	This is fair	Not sure
Mar.-Apr. 2005	Harris/Tax Foundation	59	21	20
Mar. 2006	Harris/Tax Foundation	63	21	16
Mar. 2007	Harris/Tax Foundation	61	24	15

- Do you think the amount of taxes you pay is fair or unfair?

		Very fair	Somewhat fair	Somewhat unfair	Very unfair
Apr. 2007	AP/Ipsos/AOL	16	37	20	25

- When it comes to who pays what in taxes, do you think the federal income tax system is...?

		Basically Fair	Basically Unfair
Mar-Apr. 2005	Blum & Weprin/NBC News	40	54

- Do you think you pay more than your fair share, less than your fair share, or just about your fair share in federal income taxes?

		More Than Fair Share	Less Than Fair Share	Just About Your Fair Share
Apr. 2005	Blum & Weprin/NBC News	35	2	61

- How do you feel about the present federal income tax system – do you feel it is quite fair to people like yourself, reasonably fair to people like yourself, somewhat unfair, or quite unfair to people like yourself?

		-----Income Tax Fairness-----			
		Quite Fair/ People Like Me	Reasonably Fair/ People Like Me	Somewhat Unfair/ People Like Me	Quite Unfair/ People Like Me
Apr. 1978	CBS/NYT	5	30	29	29
Apr. 1980	CBS/NYT	7	31	29	30
Apr. 1983	CBS/NYT	7	34	26	30
May 1988	CBS/NYT	7	32	27	27
Mar. 1992	CBS/NYT	6	33	31	28
Feb. 1995	CBS/NYT	6	40	29	22
Oct. 1996	CBS	5	35	30	28
Apr. 1997	CBS	8	36	26	27
Oct. 2000	CBS	6	38	27	24

- We'd like to talk to you about the income tax system. How do you feel about the present federal income tax system – do you feel it is quite fair to most people, or reasonably fair, or somewhat unfair, or quite unfair to most people?

		-----Income Tax Fairness-----			
		Quite Fair/ Most People	Reasonably Fair/ Most People	Somewhat Unfair/ Most People	Quite Unfair/ Most People
May 1977	Roper GfK-NOP	3	27	34	30
Apr. 1978	Roper GfK-NOP	4	25	34	33
May 1979	Roper GfK-NOP	4	28	36	29
Jan. 1985	Roper GfK-NOP	3	32	31	29
Apr. 1986	Roper GfK-NOP	3	33	38	23
Apr. 1988	Roper GfK-NOP	5	35	29	24
Aug. 1989	Roper GfK-NOP	5	27	32	30
Dec. 1990	Roper GfK-NOP	4	26	32	30
Mar. 1993	Roper GfK-NOP	4	32	33	22
Jul. 1996	Roper GfK-NOP	4	39	29	24

- How fair do you think our present federal tax system is? Overall, would you say that our tax system is...very fair, moderately fair, not too fair, or not fair at all?

		-----Federal Tax System Fairness-----			
		Very Fair	Moderately Fair	Not Too Fair	Not Fair At All
Feb.-Mar. 2003	Kaiser/NPR/Harvard	4	47	32	16

- Compared with other taxpayers, is it your impression that you pay more taxes than you probably should, or about the right amount, or that you pay less than you probably should?

		-----Compared to Other Taxpayers -----		
		More Taxes Than You Should	Right Amount	Less Taxes Than You Should
Jan. 1985	LAT	35	57	4

- Do you feel you pay more than your fair share in federal income taxes, less than your fair share, or is the amount you pay about right?

		More than fair share	Less than fair share	About right	Don't file
Apr. 1997	CBS News	49	2	47	1
Apr. 6-9, 2006	CBS News	34	1	58	4
Apr. 9-12, 2007	CBS News	37	1	55	5

- We'd like to know about the federal taxes you or your family paid last year and whether you think everyone in the United States pays his or her fair share. Do you think our system of federal taxes is basically fair, or not? (If fair) Would you say it's essentially fair, or would you say it needs some improvement? (If not fair) Would you say it needs many improvements, or would you say it's essentially unfair and needs a fundamental overhaul?

		-----Feelings About Tax System-----			
		Fair	Fair/ Some Improvements	Unfair/Many Improvements	Unfair/Needs Overhaul
Jan. 1985	LAT	12	27	16	40
Apr. 1991	LAT	12	28	18	40

- When two families have the same income, do you think it is fair or unfair that one family pays less tax because they...?

Feb.-Mar. 2003	Kasier/NPR/Harvard	Fair	Unfair
	Have more dependent children than the other family	76	23

Have more medical expenses than the other family	71	27
Give more to charity than the other family	62	36
Have a home mortgage, while the other family does not	55	41
Receive more of their income from investments than the other family	42	52

- Do you think you get more than your fair share of tax deductions and credits, less than your fair share, or about your fair share of tax deductions and credits?

		-----Tax Deductions-----		
		More Than Fair Share	About Fair Share	Less Than Fair Share
Feb.-Mar. 2003	Kaiser/NPR/Harvard	4	57	35

- Regardless of how you usually vote, do you think the Republican Party or the Democratic Party is more likely to make sure the tax system is fair?

		More Likely To Make Tax System Fair-----	
		Democratic Party	Republican Party
Aug. 1996	CBS/NYT	49	33
Aug. 1996	CBS	40	38
Aug. 1996	CBS/NYT	45	38
Aug. 1996	CBS	46	36
Sep. 1998	CBS/NYT	43	31
Nov. 1999	CBS/NYT	46	37
Jul. 2000	CBS/NYT	42	33
Jan. 2002	CBS/NYT	49	36
Oct. 2002	CBS/NYT	47	34
May 2003	CBS/NYT	46	36
May 2006	CBS/NYT	55	27

TAX FAIRNESS (AND THE RICH): Since the questions were first asked more than thirty years ago, people have told pollsters that the tax system helps the rich. Over that time, Republicans have been saddled with the image that their policies benefit upper-income people. George W. Bush did better on this score than his father did. Around 60 percent in a Gallup, CNN, USA Today survey thought the senior Bush's policies benefited the rich; a majority in 2003 said the son's plans did, but around 40 percent say they benefited all people equally.

More say the rich pay too little in taxes than say middle-income families pay too much. In the April 2007 Gallup/USA Today poll, 44 percent said middle income people pay their fair share in taxes, 47 percent said they paid too much. Sixty-three percent said upper income people paid too little.

- Now I want to read you some things some people have told us they have felt from time to time. Do you feel or not feel the rich get richer and the poor get poorer?

		-----Rich Get Richer/Poor Get Poorer-----			
		Yes		Yes	
1972	Harris Interactive	67	1997	Harris Interactive	78
1977	Harris Interactive	77	1998	Harris Interactive	72
1985	Harris Interactive	79	1999	Harris Interactive	74
1990	Harris Interactive	82	2000	Harris Interactive	69
1991	Harris Interactive	83	2001	Harris Interactive	69
1992	Harris Interactive	83	2002	Harris Interactive	72
1993	Harris Interactive	81	2003	Harris Interactive	69

1994	Harris Interactive	78	2004	Harris Interactive	68
1995	Harris Interactive	79	2005	Harris Interactive	75
1996	Harris Interactive	76	2006	Harris Interactive	72

- I want to read off to you a number of things some people have told us they have felt from time to time. Do you tend to feel...the tax laws are written to help the rich and not the average man, or not?

		Tax Laws Help Rich	Tax Laws Do Not Help Rich
1972	Harris Interactive	68	25
1973	Harris Interactive	74	21
1974	Harris Interactive	75	19
1978	Harris Interactive	74	18

- I'd like to know whether the following statement describes or does not describe the way you feel: the present tax system benefits the rich and is unfair to the ordinary working man or woman?

		Tax System Helps Rich	Tax System Does Not Benefit Rich
Mar. 1983	Yankelovich/Time	75	20
Mar. 1995	Yankelovich/CNN/Time	74	21
Mar. 1997	Gallup/CNN/USA Today	69	26

- For each one would you tell me whether you think they have to pay too much in taxes, or too little in taxes or about the right amount...High-income families?

		-----High-Income Families Pay-----		
		Too Much In Taxes	About Right	Too Little In Taxes
May 1977	Roper GfK-NOP	8	10	75
May 1978	Roper GfK-NOP	7	9	76
Jul. 1978	Roper GfK-NOP	8	9	76
May 1979	Roper GfK-NOP	8	9	75
Jan. 1985	Roper GfK-NOP	5	10	80
Apr. 1986	Roper GfK-NOP	7	10	77
Jan. 1992	Roper GfK-NOP	9	10	72

- For each one would you tell me whether you think they have to pay too much in taxes, or too little in taxes or about the right amount...Middle-income families?

		-----Middle-Income Families Pay-----		
		Too Much In Taxes	About Right	Too Little In Taxes
May 1977	Roper GfK-NOP	69	25	2
May 1978	Roper GfK-NOP	74	20	2
Jul. 1978	Roper GfK-NOP	77	17	2
May 1979	Roper GfK-NOP	72	22	2
Jan. 1985	Roper GfK-NOP	69	26	2
Apr. 1986	Roper GfK-NOP	62	29	4
Jan. 1992	Roper GfK-NOP	69	20	4

- For each one would you tell me whether you think they have to pay too much in taxes, or too little in taxes or about the right amount...Low-income families?

		-----Low-Income Families Pay-----		
		Too Much In Taxes	About Right	Too Little In Taxes
May 1977	Roper GfK-NOP	54	32	5
May 1978	Roper GfK-NOP	47	37	4
Jul. 1978	Roper GfK-NOP	54	31	4
May 1979	Roper GfK-NOP	45	39	5
Jan. 1985	Roper GfK-NOP	57	34	4

Apr. 1986	Roper GfK-NOP	53	31	4
Jan. 1992	Roper GfK-NOP	54	30	5

- As I read off some different groups, please tell me if you think they are paying their fair share in federal taxes, paying too much or paying too little...Upper-income people?

		-----Upper-Income People Pay-----		
		Too Much	Fair	Too Little
		In Taxes	Share	In Taxes
Mar. 1992	Gallup	4	16	77
Mar. 1993	Gallup	5	16	75
Apr. 1994	Gallup/CNN/USA Today	10	20	68
Apr. 1996	Gallup/CNN/USA Today	9	20	68
Apr. 1999	Gallup/CNN/USA Today	10	19	66
Apr. 2003	Gallup/CNN/USA Today	10	24	63
Apr. 2004	Gallup/CNN/USA Today	9	24	63
Apr. 2005	Gallup/CNN/USA Today	7	22	68
Apr. 2006	Gallup/USA Today	8	21	67
Apr. 2007	Gallup	9	21	66
Apr. 2008	Gallup	9	24	63

- As I read off some different groups, please tell me if you think they are paying their fair share in federal taxes, paying too much or paying too little...Middle-income people?

		-----Middle-Income People Pay-----		
		Too Much	Fair	Too Little
		In Taxes	Share	In Taxes
Mar. 1992	Gallup	57	36	5
Mar. 1993	Gallup	54	39	5
Apr. 1994	Gallup/CNN/USA Today	57	39	3
Apr. 1996	Gallup/CNN/USA Today	58	34	5
Apr. 1999	Gallup/CNN/USA Today	59	35	4
Apr. 2003	Gallup/CNN/USA Today	40	51	7
Apr. 2004	Gallup/CNN/USA Today	46	47	4
Apr. 2005	Gallup/CNN/USA Today	41	52	4
Apr. 2006	Gallup/USA Today	43	50	5
Apr. 2007	Gallup	47	44	7

- As I read off some different groups, please tell me if you think they are paying their fair share in federal taxes, paying too much or paying too little...Lower-income people?

		-----Lower-Income People Pay-----		
		Too Much	Fair	Too Little
		In Taxes	Share	In Taxes
Mar. 1992	Gallup	57	32	8
Mar. 1993	Gallup	51	37	9
Apr. 1994	Gallup/CNN/USA Today	42	43	13
Apr. 1996	Gallup/CNN/USA Today	48	40	9
Apr. 1999	Gallup/CNN/USA Today	51	34	11
Apr. 2003	Gallup/CNN/USA Today	49	36	12
Apr. 2004	Gallup/CNN/USA Today	49	35	12
Apr. 2005	Gallup/CNN/USA Today	51	36	10
Apr. 2006	Gallup/USA Today	46	36	12
Apr. 2007	Gallup	45	34	17

- As I read off some different groups, please tell me if you think they are paying their fair share in federal taxes, paying too much or paying too little...Corporations?

		-----Corporations-----		
		Too Much	Fair	Too Little
		In Taxes	Share	In Taxes
Apr. 2004	Gallup/CNN/USA Today	5	19	69

Apr. 2005	Gallup/CNN/USA Today	4	21	69
Apr. 2006	Gallup/USA Today	5	18	70
Apr. 2007	Gallup	5	19	71

- Do you think that the income tax structure in your country correctly taxes those who earn the highest incomes?

Jul. 2007	Financial Times/Harris Interactive			
	Yes	No, they should be taxed more	No, they should be taxed less	Not sure
	12	61	10	17

- Do you think that the income tax structure in your country correctly taxes those who earn the lowest incomes?

Jul. 2007	Financial Times/Harris Interactive			
	Yes	No, they should be taxed more	No, they should be taxed less	Not sure
	19	6	59	17

- I'm going to read you a list of groups. Please tell me if you think they pay more than their fair share, less than their fair share, or about their fair share in federal taxes... ?

Jun. 2003 Public Interests Project/Greenberg, Quinlan, Rosner (D)

-----High-Income Families Pay-----			-----Middle-Income Families Pay-----		
More Than Fair Share	About Fair Share	Less Than Fair Share	More Than Fair Share	About Fair Share	Less Than Fair Share
15	25	57	59	34	3
			You & Your Family Pay		
-----Low-Income Families Pay-----			-----In Federal Taxes-----		
More Than Fair Share	About Fair Share	Less Than Fair Share	More Than Fair Share	About Fair Share	Less Than Fair Share
36	40	20	45	48	3

- Do you feel that President Reagan's economic policies such as his budget and tax cuts will be fair and equitable for people like you and your family, will be unfair and cause hardship to you, or will go too easy on you?

		Reagan's Budget & Tax Cuts		
		-----Fair to You?-----		
		Fair	Unfair	Too Easy
Feb. 1981	Harris Interactive	70	25	1
May 1981	Harris Interactive	56	38	2
Jun. 1981	Harris Interactive	54	39	3
Aug. 1981	Harris Interactive	52	40	2

- Do you feel that President Reagan's economic policies such as his budget and tax cuts will be fair and equitable for high-income people, will be unfair and cause hardship to them, or will go too easy on them?

		Reagan's Budget & Tax Cuts		
		-----Fair to High-Income People?-----		
		Fair	Unfair	Too Easy
Feb. 1981	Harris Interactive	38	5	52
May 1981	Harris Interactive	32	5	55
Aug. 1981	Harris Interactive	38	6	50

- From what you've heard so far, who do you think would benefit most from George W. Bush's tax cut plan – rich people, poor people, or middle income people?

		George W. Bush's Tax Cuts -----Who Benefits?-----		
		Rich	Middle Income	Poor
Oct. 2000	CBS	53	26	3
Feb. 2001	CBS	57	25	3
Mar. 2001	CBS/NYT	58	24	5
Apr. 2001	CBS	55	26	4
Nov. 2002	CBS/NYT	57	26	4

- Do you think the tax cuts first enacted by the Bush Administration mostly benefit the rich, most benefited the middle class, most benefited the poor, or did the tax cuts benefit all groups equally?

		George W. Bush's Tax Cuts -----Mostly Benefited-----			
		Rich	Middle Income	Poor	Everyone Equally
Oct. 2004	CBS/NYT	60	8	2	24

- From what you have heard so far, who do you think has benefited the most from the tax cuts – rich people, poor people, or middle income people?

		Bush's Tax Cuts -----Who Benefits?-----		
		Rich	Middle Income	Poor
Nov. 2002	CBS/NYT	62	20	3

- In your view, do you think President Bush's economic plan mostly helps the rich, mostly helps the middle class or mostly helps the poor?

		Bush's Economic Plan -----Who Benefits?-----		
		Rich	Middle Class	Poor
Jan. 2003	Zogby International	57	24	2

- Generally speaking, who do you think has been helped more by the (Bush) tax cut: rich people, middle income people, or poor people?

		Bush's Tax Cuts -----Helped More-----		
		Rich	Middle Class	Poor
Jan. 2005	L.A. Times	58	25	5

- Do you think Bush's proposals on cutting taxes favor the rich, favor the middle class, favor the poor, or treat all people about equally?

		-----George W. Bush's Tax Cuts Favor-----			
		Rich	Middle Class	Poor	All Equally
Jan. 2003	ABC/WP	61	7	2	23
Feb. 2003	ABC/WP	56	10	2	26
Apr. 2003	ABC/WP	57	11	2	26

- Should recent tax cuts be eliminated for people who earn more than \$200,000 a year or should recent tax cuts remain in place for people who earn more than \$200,000 a year?

		Tax Cuts Eliminated For Incomes Over \$200,000	Tax Cuts Kept For Incomes Over \$200,000
Mar. 19-21, 2004	AP/Ipsos	53	45

- Do you think George Bush's policies favor the rich, favor the poor, favor the middle class, or are generally fair to all groups?

		-----George H.W. Bush's Policies Favor-----			
		Rich	Middle Class	Poor	All Equally
Jan. 1992	Gallup/CNN/USA Today	63	6	*	27
Sep. 1992	Gallup/CNN/USA Today	61	6	1	27

- Do you think George W. Bush's policies favor the rich, favor the middle class, favor the poor, or are generally fair to all groups?

		-----George W. Bush's Policies Favor-----			
		Rich	Middle Class	Poor	All Equally
Jul. 2002	Gallup/CNN/USA Today	48	7	*	41
Jan. 2003	Gallup/CNN/USA Today	51	5	*	41
Oct. 2003*	CBS News/NYT	60	10	1	26
Nov. 2003*	CBS News	63	9	1	23
Jan. 2004*	CBS News/NYT	57	11	1	25

Note: *Question worded as, "In general, do you think the policies of the Bush Administration favor the rich, favor the middle class, favor the poor, or do they treat all groups equally?"

PROGRESSIVITY: *More than fifty years ago, two University of Chicago law school professors, Walter Blum and Harry Kalven, began a project to explore “how deeply the public was committed to progressive taxation and on what basis.” At the time, a constitutional amendment was proposed that would limit income tax rates to a maximum of 25 percent, except in times of war. Their large-scale public opinion survey was never completed, but pilot studies were done. The professors found that among tax questions “the issue of distributing the tax burden ranked near the bottom.” They found that people could understand “the concept of the wealthy paying more in tax than the less wealthy, but they did not comprehend the idea of the wealthy paying more than a proportionately greater tax than the less wealthy. Proportionate and progressive rate schedules simply were not seen as involving a choice of principles.”*

In 1996, a Roper GfK-NOP survey asked Americans about a handful of words and phrases people in government and the media use to talk about the economy. Thirty-two percent thought they had a pretty good idea what the person was talking about when he used the words “progressive tax,” 26 percent said they had some idea, and 34 percent said “not much of an idea.” More than 70 percent said they had a pretty good idea of what the words “depression,” and separately, “inflation” and “recession” meant. In the February-March 2003 Kaiser Family Foundation, NPR, Harvard poll, 56 percent said they had not heard the term “progressive taxes.” Of the remainder, 21 percent said they had heard it and knew what it meant, and 22 percent had heard it but did not know what it meant.

*We have not been able to find copies of the Blum and Kalven pilot studies, only their commentary about them (see *The Uneasy Case for Progressive Taxation*, University of Chicago Press, 4th edition, 1963, introduction). What we have here are some questions about government’s role in redistributing wealth and a handful of questions asked over sixty years that explore Americans’ ideas in this area. We include two questions asked over time by the National Opinion Research Center at the University of Chicago about what the government’s role should be in reducing income differences between the rich and the poor. In 1952, in a Gallup question, people were divided about a law that would prohibit the government from taking more than a quarter of a person’s earnings; in the mid-1990s, people seemed comfortable with a limit of around 25 percent for top earners. In the 2007 Harris Interactive/Tax Foundation poll, people said that 14.7 percent (mean response) was the maximum percentage people should have to pay in all taxes.*

- The President has stated that one-third of the population of the U.S. has less than a minimum of the necessities for a decent life. Do you agree with him?

		Yes	No
Oct. 1937	Roper/ <i>Fortune</i>	71	17

- Do you think the federal government should follow a policy of taking money from those who have much and giving money to those who have little?

		Yes	No
Oct. 1937	Roper/ <i>Fortune</i>	54	41

- Do you think that our government should or should not redistribute wealth by heavy taxes on the rich?

		Redistribute Wealth By ----Heavy Taxes on Rich?----	
		Should	Should Not
Jun. 1939	Roper/ <i>Fortune</i>	35	54
	Prosperous	17	76
	Upper Middle Class	28	64
	Lower Middle Class	34	57
	Poor	46	40
Apr.-May 1998	Gallup	45	51
Apr. 2007	Gallup	49	47

NOTE: *Fortune* divided its sample into these four economic groups based on its own criteria.

- Some people think that the government in Washington ought to reduce the income differences between the rich and the poor, perhaps by raising the taxes of wealthy families or by giving income assistance to the poor. Here is a card with a scale from 1 to 7. Think of a score of 1 as meaning that the government ought to reduce the income differences between rich and poor, and a score of 7 meaning that the government should not concern itself with reducing income differences. What score between 1 and 7 comes closest to the way you feel?

		Govt. Should Reduce Income Differences			Govt. Shouldn't Reduce Income Differences			
		-----Points-----						
		1	2	3	4	5	6	7
1973	NORC	36	12	10	11	6	7	15
1978	NORC	19	11	17	21	11	8	12
1980	NORC	17	9	16	20	12	7	16
1983	NORC	20	11	16	17	11	8	14
1984	NORC	21	12	15	17	13	8	12
1986	NORC	23	9	17	21	11	6	12
1987	NORC	19	9	17	21	13	6	14
1988	NORC	20	10	18	20	12	8	11
1989	NORC	18	13	19	20	11	7	10
1990	NORC	21	12	18	21	9	6	10
1991	NORC	20	12	17	20	12	7	9
1993	NORC	17	12	19	18	12	8	12
1994	NORC	14	9	16	21	15	8	15
1996	NORC	17	10	16	21	12	8	12
1998	NORC	15	10	17	21	11	8	16
2000	NORC	16	12	16	20	14	9	13
2004	NORC	20	8	18	19	13	8	14
2005	NORC	20	8	18	19	12	7	14

- What is your opinion of the following statement? It is the responsibility of the government to reduce the differences in income between people with high incomes and those with low incomes?

		-----Govt. Should Reduce Income Differences-----		
		Strongly Agree/ Agree	Neither Agree Nor Disagree	Disagree Strongly/ Disagree
1985	NORC	30	20	50
1990	NORC	33	27	39
1993	NORC	31	21	46
1994	NORC	27	18	51
1996	NORC	32	24	42
2000	NORC	33	25	40

- Do you agree or disagree with the following: It is the responsibility of government to reduce the differences in income between high-income people and middle-income people? Is that strongly or somewhat agree/disagree?

		-----Govt. Should Reduce Income Differences----- -----Between People With High & Middle Incomes-----			
		Strongly Agree	Somewhat Agree	Somewhat Disagree	Strongly Disagree
Feb.-Mar. 2003	Kaiser/NPR/Harvard	35	21	16	24

- Do you agree or disagree with the following: It is the responsibility of government to reduce the differences in income between people with high incomes and people with low incomes? Is that strongly or somewhat agree/disagree?

		-----Govt. Should Reduce Income Differences----- -----Between People With High & Low Incomes-----			
		Strongly Agree	Somewhat Agree	Somewhat Disagree	Strongly Disagree
Feb.-Mar. 2003	Kaiser/NPR/Harvard	27	22	18	29

- Do you feel that the distribution of money and wealth in this country is fair, or do you feel that the money and wealth in this country should be more evenly distributed among a larger percentage of the people?

		-----Wealth Distribution-----	
		Is Fair	Should Be More Evenly Distributed
Dec. 1984	Gallup	31	60
Apr. 1985	LA Times	28	61
Dec. 1987	Gallup	27	66
May 1990	Gallup	28	66
Apr. 1996	Gallup	33	62
May 1998	Gallup	31	63
Sep. 2000	Gallup	38	56
Oct. 2000*	WP/Kaiser/Harvard	32	63
Jan. 2003	Gallup	31	63

NOTE: *Asked of registered voters.

- For the past 68 years, the federal income tax has been based on the principle that higher-income people not only have to pay more in taxes but must pay a greater percentage of their income in taxes. Do you feel that principle is fair and equitable or not?

		-----Tax Progressivity-----	
		Fair Principle	Not Fair Principle
Aug. 1981	Harris Interactive	58	38

- Generally speaking, how does the federal income tax system work? Are people with higher incomes taxed at a higher percentage of their income than people who make less money? Or does everyone pay the same percentage of their income in income taxes? Or don't you know enough to say?

		-----High-Income People Pay-----		
		Higher Percentage	Same Percentage	Don't Know
Feb.-Mar. 2003	Kaiser/NPR/Harvard	60	11	28

- Which comes closest to your view?

Apr. 2005 AP/Ipsos

People should pay the same rate of tax on their incomes, regardless of how much money they make 40

People who earn more money should pay a higher tax rate on their incomes than people who earn less 57

- People in government and the media use a lot of words and phrases when they talk about the economy. I'm going to read you some of them. For each one, would you tell me when you hear that word or phrase used, whether you have a pretty good idea of what the person is talking about, some idea, or not much of an idea of what that person is talking about?

Mar.-Apr. 1996 Roper GfK-NOP

	-----Know Words & Phrases-----		
	Good Idea	Some Idea	Not Much Of An Idea
Depression	76	19	4
Inflation	76	18	5
Recession	72	21	5
Depreciation	55	26	15
Downsizing	55	23	16
Flat tax	46	28	22
Federal Reserve Bank	42	31	24
Deregulation	41	30	23
Balance of payments	40	30	25
Capital gains tax	39	27	28
Investment capital	38	32	24
Progressive tax	32	26	34
Tight monetary policies	26	27	37
Supply-side economics	22	23	43
Sustainable development	15	21	48

- And now I want to read a brief list of terms that are related to taxes and the federal tax system. For each, please tell me if you have heard the term and know what it means, have heard the term but don't know what it means, or have not heard the term.

Feb.-Mar. 2003 Kaiser/NPR/Harvard

	Heard Term/ Knows What It Means	Heard Term/ Don't Know What It Means	Have Not Heard Term
Payroll taxes	74	17	9
Earned income tax credit	61	28	11
Progressive taxes	21	23	56
Value Added Tax	20	20	59

- In the United States, which group do you think pays the highest percentage of their income in total federal taxes: high-income people, middle-income people, or lower-income people, or don't you know enough to say? (Asked of half sample)

		-----Highest Percentage, Total Federal Taxes-----		
		High-Income People	Middle-Income People	Lower-Income People
Feb.-Mar. 2003	Kaiser/NPR/Harvard	24	52	11

- In the United States, which group do you think pays the highest percentage of their income in federal income taxes: high-income people, middle-income people, or lower-income people, or don't you know enough to say? (Asked of half sample)

		-----Highest Percentage, Federal Income Taxes-----		
		High-Income People	Middle-Income People	Lower-Income People
Feb.-Mar. 2003	Kaiser/NPR/Harvard	26	51	11

- How much do you think this family of four, with a total income of \$100,000 a year – that is \$2,000 a week – should pay in personal income tax next year?

Family of Four, Income of \$100,000,
 -----How Much In Taxes Should They Pay?-----
 Avg. Percent
 10

Mar. 1941 Gallup

- Many wealthy persons in the U.S. now pay as high as 90 percent of their income in Federal income taxes. Would you favor or oppose Congress passing a law so the Federal government could not take more than 25 percent, or one-fourth, of any person's income in taxes except in war-time?

Law Setting Maximum
 -----Rate of 25%-----
 Favor Oppose
 47 45

May 1952 Gallup

- I'd like to ask you some general questions about the amount of taxes people pay each year, and what would be fair. By taxes I mean not just federal income taxes, but all the taxes you pay to the federal, state, and local governments, including Social Security taxes, state income and sales taxes, and local property taxes. What's the highest amount, the highest percentage, of your income that you think would be fair to pay in all these taxes combined? Just your best guess is fine.

----What You Should Pay in All Taxes----
 Mean Median
 19 19

Oct. 1995 Roper Center/Reader's Digest

- I'd like to ask you some general questions about the amount of taxes people pay each year, and what would be fair. By taxes I mean not just federal income taxes, but all the taxes you pay to the federal, state, and local governments, including Social Security taxes, state income and sales taxes, and local property taxes. What's the highest percentage you think would be fair for a family of four making \$25,000 a year to pay when you add their taxes together? Just your best guess is fine.

Family of Four Making \$25,000
 ----- Should Pay In All Taxes-----
 Mean Median
 13 10

Oct. 1995 Roper Center/Reader's Digest

- I'd like to ask you some general questions about the amount of taxes people pay each year, and what would be fair. By taxes I mean not just federal income taxes, but all the taxes you pay to the federal, state, and local governments, including Social Security taxes, state income and sales taxes, and local property taxes. What's the highest percentage you think would be fair for a family of four making \$50,000 a year to pay when you add their taxes together? Just your best guess is fine.

Family of Four Making \$50,000
 ----- Should Pay In All Taxes-----
 Mean Median
 18 17

Oct. 1995 Roper Center/Reader's Digest

- I'd like to ask you some general questions about the amount of taxes people pay each year, and what would be fair. By taxes I mean not just federal income taxes, but all the taxes you pay to the federal, state, and local governments, including Social Security taxes, state income and sales taxes, and local property taxes. What's the highest percentage you think would be fair for a family making \$100,000 a year to pay when you add their taxes together? Just your best guess is fine.

Family Making \$100,000
 ----- Should Pay In All Taxes-----
 Mean Median
 23 20

Oct. 1995 Roper Center/Reader's Digest

- I'd like to ask you some general questions about the amount of taxes people pay each year, and what would be fair. By taxes I mean not just federal income taxes, but all the taxes you pay to the federal, state, and local governments, including Social Security taxes, state income and sales taxes, and local property taxes. Let's talk now about a family of four – a husband, wife, and two children – that makes a high income. What's the highest amount, highest percentage you think would be fair for any family of four to pay in all their taxes combined, no matter how high their income? Just your best guess is fine.

		Family of Four with High Income ----- Should Pay In All Taxes-----	
		Mean	Median
Oct. 1995	Roper Center/Reader's Digest	23	20

- I'd like to ask you some general questions about the amount of taxes people pay each year, and what would be fair. By taxes I mean not just federal income taxes, but all the taxes you pay to the federal, state, and local governments, including Social Security taxes, state income and sales taxes, and local property taxes. What's the highest percentage you think would be fair for a family making \$200,000 a year to pay when you add their taxes together? Just your best guess is fine.

		Family of Four Making \$200,000 ----- Should Pay In All Taxes-----	
		Mean	Median
Oct. 1995	Roper Center/Reader's Digest	27	25

- What is the maximum percentage of a person's income that should go to taxes – that's all taxes, state, federal, and local? Out of every dollar, what's the highest percentage anybody should have to pay?

		-----Maximum In All Taxes-----	
		Mean	Median
Mar. 1999	Fox News/Opinion Dynamics	15	10
Mar. 2001	Fox News/Opinion Dynamics	17	10
Jan. 2003	Fox News/Opinion Dynamics	17	10

- What is the maximum percentage of a person's income that should go to taxes – that is, all taxes, state, federal, and local?

		Mean
Mar.-Apr. 2005	Harris Interactive/Tax Foundation	16
Mar. 2006	Harris Interactive/Tax Foundation	15
Mar. 2007	Harris Interactive/Tax Foundation	14.7

- Out of every dollar, what's the highest percentage anybody should have to pay in taxes?

Mar.-Apr. 2005	Harris Interactive/Tax Foundation
Mean	16

- In reality, what percentage of income do you think the typical American actually pays in taxes – that is, all taxes, state, federal and local?

Mar.-Apr. 2005	Harris Interactive/Tax Foundation
Mean	29

TAXES AND DEFICITS: Americans almost always say they favor a tax cut when the question is asked in a straightforward manner as the questions below show. Identical Gallup questions asked in 1979 (when the economy was in bad shape) and in 1999 (when it was doing pretty well) suggest that how the economy is doing affects views of federal tax cuts. Americans also believe that the deficit is a serious matter, but it is rarely the most serious problem.

We reviewed more than 1,000 questions about taxes and the deficit from three periods – the late 1940s, the early 1980s, and the 1990s on. Questions asked by Roper/Fortune in 1946 show that people thought that balancing the budget should be a higher priority than cutting taxes. But other questions in the series showed that people felt that seeing to it that our military forces were kept at the present strength was more important and also that sending food aid to needy countries was also more important than balancing the budget.

In the early 1980s, people said the deficit was a serious matter (but never the most serious). They always said it would be necessary to raise their taxes to reduce it substantially, but they did not want their taxes increased. They strongly preferred cutting government spending except when reminded of programs they liked. In 1982, Americans were willing to postpone the tax cuts that had been enacted. Reagan had negative ratings on handling the deficit at that time, but in 1984 people preferred him to Walter Mondale to deal with it.

Public opinion about the deficit today is similar to what it was in the early 1980s. The deficit has little intensity politically, though Americans say it is serious. Americans are opposed to raising their taxes to reduce the deficit, though, once again, depending on how questions are worded, they appear to support postponing tax cuts not yet enacted. They don't want their already enacted tax cuts taken away.

- Do you think it is necessary to increase taxes to reduce the budget deficit?

		Should not increase	Should
Mar. 2007	Harris Interactive	71	15

- This year the U.S. budget deficit will be \$244 billion or \$1,789 per individual tax return. Some people say it is important to balance the budget. Thinking about your own situation, would you be willing to pay an additional \$1,789 in federal taxes to eliminate the deficit and balance the budget?

		Yes	No
Mar. 2007	Harris/Tax Foundation	10	76

-- (If willing to pay) If you paid the extra \$1,789 in additional taxes, how do you believe today's Congress would use it?

		Pay off deficit	Deficit & increase spending	Increase spending
Mar. 2007	Harris/Tax Foundation	20	28	50

- This year the U.S. budget deficit will be \$340 billion or \$2,470 per individual tax return. Some people say it is important to balance the budget. Thinking about your own situation, would you be willing to pay an additional \$2,470 in federal taxes to eliminate the deficit and balance the budget?

		Yes	No
Mar. 2006	Harris/Tax Foundation	9	79

- If you paid that extra \$2,470 in additional taxes, which one of the following do you believe today's Congress would do: mostly increase spending and not pay off the deficit, pay off part of the deficit and increase spending with the rest, pay off the entire deficit?

		-----Today's Congress Would-----		
		Increase spending	Pay off part and increase spending	Pay off debt entirely
Mar. 2006	Harris/Tax Foundation	63	20	17

- There have been all sorts of ideas suggested for things we should do in this country after the war, and we'd like to know how you feel about some of them... Taking them one at a time, do you think it is a good idea or not such a good idea to...reduce taxes on personal income?

		-----Reduce Taxes-----	
		Good Idea	Not Good Idea
May 1945	Roper/Fortune	66	23

- Do you think that personal income taxes for the coming year should be reduced greatly, reduced a little, or left about as they are?

		-----Taxes Should Be-----		
		Reduced Greatly	Reduced A Little	Left As Are
Dec. 1946	Roper/Fortune	20	46	27
Dec. 1947	Roper/Fortune	30	41	21
Apr. 1948	Roper/Fortune	24	43	28

- Are you in favor of a cut in federal income taxes or not?

		-----Income Tax Cut-----	
		Favor	Oppose
Sep. 1963*	Gallup	61	24
Nov. 1963*	Gallup	64	23
Jan. 1977	Gallup	79	12
Aug. 1979	Gallup	74	18
Dec. 1994	Gallup/CNN/USA Today	80	17
May 1996+	Gallup/CNN/USA Today	70	25
Mar. 1999	Gallup/CNN/USA Today	72	25
Sep. 2000	Gallup/CNN/USA Today	74	23

NOTE: *Question wording was, "How do you, yourself, feel? Do you favor or oppose a cut in income taxes now?" +Question wording was, "Would you generally favor or oppose a proposal to cut federal income taxes?"

- Next we'd like to ask you whether you agree or disagree with a statement about taxes. If you do not have an opinion about the statement feel free to say so. "The government ought to cut taxes even if it means putting off some important things that need to be done?"

		Cut Taxes Even If ----Other Things Get Put Off----	
		Agree	Disagree
Jan. 1979	Gallup	62	12
Aug. 1999	Gallup/CNN/USA Today	21	59

1940s

- Which of these statements comes closest to describing your feelings – the federal budget should be balanced immediately at all costs, the government should make whatever changes are necessary in spending and taxation to bring the budget into balance within a few years, or we should continue with an unbalanced budget until real recovery has set in?

		-----Balanced Budget-----		
		Balance Immediately	Balance in Few Years	Wait Until Recovery
Jan. 1940	Roper/Fortune	9	48	17

- If we can't do both at the same time, which do you think we should do first: reduce taxes or balance the national budget?

		-----Should Do First-----	
		Balance Budget	Cut Taxes
Dec. 1946	Roper/Fortune	55	34

- If we can't do both at the same time, which do you think we should do first: continue making loans to foreign nations or balance the national budget?

		-----Should Do First-----	
		Balance Budget	Make Loans
Dec. 1946	Roper/Fortune	72	14

- If we can't do both at the same time, which do you think we should do first: see that our military forces are kept at about their present strength or balance the national budget?

		-----Should Do First-----	
		Balance Budget	Keep Military Strength
Dec. 1946	Roper/Fortune	17	73

- If we can't do both at the same time, which do you think we should do first: continue to send food to needy countries or balance the national budget?

		-----Should Do First-----	
		Balance Budget	Send Food
Dec. 1946	Roper/Fortune	32	58

1980s

- Do you think that federal budget deficits are a very serious problem, somewhat serious, or not very serious problem?

		-----Deficits Are-----		
		Very Serious	Somewhat Serious	Not Serious
Feb. 1984	Penn/Schoen (Dem.)	63	30	4
Jun. 1984	Penn/Schoen (Dem.)	59	31	6
Oct. 1984	Penn/Schoen (Dem.)	59	33	6
Dec. 1984	Penn/Schoen (Dem.)	64	28	5

- It has been estimated that the federal deficit for next year will be more than \$100 billion. Would you approve or disapprove if your taxes were increased to help offset this deficit?

		To Reduce Deficits	
		-----Increase Taxes-----	
		Approve	Disapprove
Aug. 1982	Gallup	25	65

- The country's deficits for this year and 1983 are forecast to be greater than ever before. Do you think President Reagan should stick to his promise to provide an income tax cut this year as he did last year, or keep income taxes at their present levels for another year, or should he increase taxes to reduce the deficit?

		-----What Should Reagan Do?-----		
		Another Tax Cut	Keep Taxes As Are	Increase Taxes
Mar. 1982	Time/Yankelovich	31	53	10

- To help reduce the federal budget deficits in the next few years, the Reagan administration and Congress have been trying to develop a compromise economic plan they can all support. Here is a list of some actions that have been proposed as ways of reducing these budget deficits for the next few years. Please tell me whether you favor or oppose each of them...Postpone for 1 year or more the 10 percent cut in federal income taxes that is to go into effect on July 1, 1983?

		To Reduce Deficits	
		----Postpone Tax Cuts----	
		Favor	Oppose
Oct. 1982	Cambridge Reports	45	42

- There was a major cut in Federal income taxes passed last year, and it is being phased in over a three-year period. Would you be willing to postpone this tax cut in order to reduce the Federal deficit?

		To Reduce Deficits	
		-----Postpone Tax Cuts-----	
		Willing	Not Willing
Mar. 1982	Gallup/Newsweek	70	22

- Financial experts say the government now has the largest federal budget deficit in history. Do you think the government should increase taxes to reduce the budget deficit, or not?

		-----To Reduce Deficit-----	
		Increase Taxes	Don't Increase Taxes
Feb. 1982*	ABC/WP	21	72
Jan. 1983	ABC/WP	29	66
Jan. 1984	ABC/WP	24	70
Sep. 1984	ABC/WP	36	61
Oct. 1984*	ABC/WP	29	64
Jan. 1985	ABC/WP	18	79
Mar. 1985	ABC/WP	22	76
May 1985	ABC/WP	24	72
Jun. 1985	ABC/WP	22	75
Jul. 1985	ABC/WP	24	72
Feb. 1986	ABC/WP	30	68
Jan. 1987	ABC/WP	26	72

NOTE: *Question wording was, "Do you think the government should increase taxes to reduce the budget deficit, or not?"

- Some people say that the best way to reduce the federal deficit is cut back on government spending. Others say that the way to do it is to increase taxes. Which solution would you favor – cutting government spending or increasing taxes?

		-----To Reduce Deficit-----	
		Cut Spending	Increase Taxes
Feb. 1984	CBS/NYT	82	8
Feb. 1985	CBS/NYT	81	9
Nov. 1985	CBS/NYT	83	7

1990s-Present

- Which do you think is the more important priority for the country today – reducing taxes or reducing the budget deficit?

		-----More Important-----	
		Reduce Deficit	Reduce Taxes
Dec. 1994	NBC/WSJ	58	35
Jan. 1995	NBC/WSJ	65	28

- If you had to choose, would you prefer reducing the federal budget deficit or cutting taxes?

		-----Prefer To-----	
		Reduce Deficit	Cut Taxes
Apr. 1995	CBS/NYT	56	40
Jun. 1996	CBS/NYT	50	45
Aug. 1996	CBS/NYT	51	43
Aug. 1996	CBS	55	39
Aug. 1996	CBS/NYT	55	41
Sep. 1996	CBS/NYT	57	34
Sep. 1996	CBS	53	40
Oct. 1996	CBS	55	40
Oct. 1996	CBS/NYT	51	43
Oct. 1996	CBS	55	41
Nov. 2002	CBS/NYT	45	44
Jan. 2003	CBS/NYT	48	44
Jul. 2003	CBS/NYT	50	46

- Which do you think should be the higher priority right now – cutting taxes or reducing the federal budget deficit?

		-----Highest Priority-----	
		Reduce Deficit	Cut Taxes
Nov. 2004	CBS/NYT	67	28

- Thinking about the trade-offs the government must make when creating a federal budget, would you rather see the government give a higher priority to reducing the federal budget deficit or cutting federal income taxes?

		-----Greater Priority-----	
		Reduce Deficit	Cut Taxes
Jan. 2003	Gallup/CNN/USA Today	48	42
May 2003	Gallup/CNN/USA Today	51	44

- Which do you think should be a greater priority for the President and Congress this year – stimulating the economy or controlling the federal budget deficit?

		-----Greater Priority-----	
		Stimulating Economy	Controlling Deficit
Dec. 2002	NBC/WSJ	56	24
Jan. 2003	NBC/WSJ	67	29
Apr. 2003	NBC/WSJ	72	22
Jul. 2003	NBC/WSJ	60	35
Sep. 2003	NBC/WSJ	61	33

- What's more important to you – balancing the federal budget, or cutting taxes?

		-----More Important-----	
		Balanced Budget	Cutting Taxes
Aug. 1996	ABC/WP	58	39
Apr. 1997	ABC/Money	50	45
Dec. 2002	ABC/WP	56	41

- What's more important to you – lowering your taxes, or keeping down the federal deficit?

		-----More Important-----	
		Keep Deficit Down	Cutting Taxes
Feb.-Mar. 2003	Kaiser/NPR/Harvard	53	41

- What's more important to you – lowering your taxes, or maintaining spending levels on domestic programs such as education, health care, and Social Security?

		-----More Important-----	
		Domestic Programs	Cutting Taxes
Feb.-Mar. 2003	Kaiser/NPR/Harvard	80	18

- As you may know, President Bush has proposed large increases in the budget for military defense and homeland security. Which one of the following do you think is the best way to pay for these increases, if they are to happen ...add to the budget deficit, reduce spending on domestic programs, or postpone or reduce last year's tax cuts?

		How To Pay for Defense/ -----Homeland Security Increases-----		
		Add To Deficit	Cut Domestic Spending	Postpone/Reduce Tax Cuts
Feb. 2002	PSRA/Pew	24	22	42
Feb. 2003*	PSRA/Pew	23	21	40
Aug. 2003+	PSRA/Pew	15	23	41
Sept. 2003+	PSRA/Pew	19	18	41
Sept. 2004	PSRA/Pew	11	19	47
Jan. 2005	PSRA/Pew	16	20	42

NOTE: *Asked of half sample. +Question wording began, "Over the past year, the budget for military defense and homeland security has been increasing. Which one of the following...?"

- As you may know, President Bush has proposed large increases in the budget for military defense and homeland security. Which one of the following do you think is the best way to pay for these increases, if they are to happen... add to the budget deficit, reduce spending on domestic programs, or increase taxes?

		How To Pay for Defense/ -----Homeland Security Increases-----		
		Add To Deficit	Cut Domestic Spending	Increase Taxes
Feb. 2003	PSRA/Pew	31	28	23

NOTE: Asked of half sample.

- Which of the following do you think is the principal cause of our current budget deficit – the government’s inability to control its spending, the president’s tax cut, or the war?

		-----Cause of Deficit-----		
		Govt. Spending	Tax Cut	The War
Mar. 2003	Andres McKenna	64	14	14

- As you may know, Bush has proposed a \$726 billion tax cut over the next 10 years. The Senate has voted to reduce that to \$350 billion in order to help pay for the war, reduce the deficit and shore up the Social Security fund. Do you support or oppose this reduction in Bush’s proposed tax cut?

		----Reduce Bush’s Tax Cut----	
		Support	Oppose
Mar. 2003	ABC/WP	65	29

(If Support) Would you support or oppose eliminating the tax cut entirely?

		---Eliminate Tax Cut Entirely---	
		Support	Oppose
Mar. 2003	ABC/WP	45	50

- Do you think the tax cuts being proposed by George W. Bush would mostly help the U.S. economy, will have no effect, or mostly hurt the U.S. economy?

		-----Bush Tax Cuts On Economy-----		
		Mostly Help	No Effect	Mostly Hurt
Apr. 2003	Gallup/CNN/USA Today	36	31	26
May 2003	Gallup/CNN/USA Today	47	19	31
May 2003	Gallup/CNN/USA Today	36	23	30
Jan. 2004*	Gallup/CNN/USA Today	41	35	20

NOTE: *Question wording was, “...which passed and George W. Bush signed into law have mostly helped the U.S. economy, have had no effect, or have mostly hurt the U.S. economy in the past year?”

- Thinking about the war in Iraq and the recent economic slowdown, which of the following comes closer to your view? Statement A: Congress should pass President Bush’s tax cut plan because it is needed to stimulate economic growth or Statement B: Congress should not pass President Bush’s tax cut plan because the federal budget is now in deficit and the costs of the war are unknown?

		-----Congress Should-----	
		Pass Tax Cuts To Stimulate Economy	Not Pass Tax Cuts Because of Deficits & War Costs
Mar. 2003	NBC/WSJ	38	52
Apr. 2003	NBC/WSJ	43	49

- Here are four taxes that could be cut. Please tell me if you think cutting each would stimulate the economy or not. If you don't know enough about any one to say, just say you don't know. First would...stimulate the economy or not?

Feb.-Mar. 2003 Kaiser/NPR/Harvard

	Yes, Stimulate Economy	Not Stimulate Economy
An across-the-board cut in federal income taxes	54	28
A tax rebate of \$300 for every taxpayer	43	46
A cut in taxes on dividends companies to stockholders	35	40
A temporary cut in Social Security and Medicare taxes	24	64

- Do you think it is more important to pass additional tax cuts to give people more money to spend and stimulate the economy, or do you think it is better to hold off on tax cuts to avoid making budget deficits worse and ensure there is adequate money for the war with Iraq?

		-----More Important-----	
		Pass Tax Cuts	Better To Wait
Apr. 2003	AP	31	61

- Do you think the tax cuts being proposed by George W. Bush are a good idea or a bad idea at this time?

		-----Bush Tax Cuts-----	
		Good Idea	Bad Idea
Apr. 2003	Gallup/CNN/USA Today	42	47
May 2003	Gallup/CNN/USA Today	52	41
May 2003	Gallup/CNN/USA Today	45	46
Jun. 2003*	Gallup/CNN/USA Today	47	43
Sep. 2003*	Gallup/CNN/USA Today	49	46

NOTE: *Question wording was "...tax cuts recently signed into law by George W. Bush...?"

- Do you think the current state of the economy makes the additional tax cuts President Bush proposes more necessary or more dangerous – or that it doesn't make much difference either way?

		-----Bush Tax Cuts-----		
		More Necessary	No Difference	More Dangerous
Mar. 2001	PSRA/Newsweek	26	39	30
May 2003	PSRA/Newsweek	24	39	29

- If you had to choose, would you prefer balancing the budget or cutting taxes?

		-----Prefer To-----	
		Balance Budget	Cut Taxes
Mar. 2004	AP/Ipsos	61	36

- If you had to choose, would you prefer balancing the budget or spending more on education, health care and economic development?

		-----Prefer To-----	
		Balance Budget	Spend More
Mar. 2004	AP/Ipsos	36	62

- Which one do you think is more effective in stimulating the nation's economy: an economic agenda focused on returning money to taxpayers through tax cuts, or an economic agenda focused on spending as health care and education?

		Tax Cuts	Health Care & Education
Jan. 2006	L.A. Times	36	56
Oct. 2007	LA Times/Bloomberg	36	52
Jan. 2008	LA Times/Bloomberg	45	41

- Which one do you think is more effective in stimulating the nation's economy: an economic agenda focused on returning money to taxpayers through tax cuts, or an economic agenda focused on reducing the federal deficit and paying down the national debt?

		Tax Cuts	Reducing Deficit
Jan. 2005	L.A. Times	46	45

- Which one do you think is more effective in stimulating the nation's economy: an economic agenda focused on returning money to taxpayers through tax cuts, or an economic agenda focused on spending for improvements to the country's infrastructure such as roads, bridges, and schools?

		Tax Cuts	Infrastructure Spending
Jan. 2005	L.A. Times	34	60

- Now I am going to mention various areas that receive money from the federal government. For each one, please tell me if you would be willing to pay more in taxes to keep the program going at its current level, or if you would rather see funding for that area cut. Would you rather pay more in taxes or cut funding for...

Feb. 28-Mar. 1, 2006	Fox News/Opinion Dynamics	Pay more	Cut funding
	Education	74	19
	Health care	69	21
	Public safety, such as police forces	67	22
	Social Security	67	19
	The military	63	25
	Repairs on roads and bridges	58	30
	Homeland security	56	32
	Hurricane relief programs	53	32
	Iraq reconstruction	19	70

TAX POLITICS

PARTY BEST ABLE TO HANDLE TAXES: *Some surveys suggest that the Republicans have an advantage over the Democrats on “holding taxes down” or “holding the line on taxes.” They do not have an advantage now on taxes in general. In the January 2008 NBC News/Wall Street Journal poll, Democrats had an 5 percentage-point edge over Republicans when asked which party would do a better job. Other polls shows the Democrats with a larger edge.*

- As you feel today, which political party, the Democratic or Republican, do you feel can handle each of these problems better...keeping taxes from getting too high?

		Party Best On		
		-----Keeping Taxes From Getting Too High-----		
		Democratic Party	Republican Party	No Difference (Vol.)
Sep. 1945*	Gallup	37	26	23
Jan. 1946	Gallup	31	36	21
Jun. 1946	Gallup	31	36	20
Oct. 1946	Gallup	24	42	22
May 1947	Gallup	22	46	20

NOTE: *Question wording was, “As you feel today, which political party, the Democratic or Republican, do you feel can handle each of these different problems...Seeing that taxes don’t get too heavy?”

- As you feel today, which political party, the Democratic or Republican, can handle each of these problems best...reducing federal income taxes?

		Party Best On		
		-----Reducing Income Taxes -----		
		Democratic Party	Republican Party	No Difference (Vol.)
Jul. 1952	Gallup	23	44	22
Apr. 1954*	Gallup	33	39	21
Sep. 1956+	Gallup	30	28	26
May 1957+	Gallup	35	24	25
Sep. 1957+	Gallup	34	26	24

NOTE: *Question wording was, “Which party do you feel is more interested in lowering income taxes for people like yourself...the Republican Party or the Democratic Party?” +Question wording was, “Which political party – the Democratic or Republican Party – do you think would do the best job of reducing taxes during the next four years?”

- In your view, would the Republican Party or the Democratic Party do a better job of dealing with each of the following issues and problems...Taxes?

		-----Party Best On Taxes-----	
		Democratic Party	Republican Party
Sep. 1978*	Gallup	31	25
Jan. 1992	Gallup/CNN/USA Today	44	40
Dec. 1992	Gallup/CNN/USA Today	45	37
Dec. 1993	Gallup/CNN/USA Today	37	46
Feb. 1994	Gallup/CNN/USA Today	40	45
Mar. 1994	Gallup/CNN/USA Today	41	41
Aug. 1994	Gallup/CNN/USA Today	36	44
Oct. 1994	Gallup/CNN/USA Today	38	48
Nov. 1994	Gallup/CNN/USA Today	30	57
Oct. 1996	Gallup/CNN/USA Today	41	45

Oct. 1997	Gallup/CNN/USA Today	43	42
Oct. 1998	Gallup/CNN/USA Today	46	41
Jan. 2002	Gallup/CNN/USA Today	40	52
Jan. 2003	Gallup/CNN/USA Today	40	46
Jan. 2004	Gallup/CNN/USA Today	48	44
Oct. 2005	Gallup/CNN/USA Today	49	41
June 2006	Gallup/USA Today	50	36
Nov.-Dec. 2007	Gallup/USA Today	44	42

NOTE: *Question wording was, “Which political party – the Republican Party or the Democratic Party – do you think can do a better job of holding taxes down?”

- Which political party – the Democrats or the Republicans – do you feel can do a better job of keeping taxes down?

		Party Best On -----Keeping Taxes Down-----		
		Democrats	Republicans	Neither (Vol.)
Jun. 1978	NBC/AP	31	29	26
Oct. 1978	NBC/AP	33	31	21
Nov. 1978	NBC/AP	36	33	18

- Let me read you some specific issues. When it comes to dealing with taxes, which party do you think would do a better job – the Democratic Party, the Republican Party, both about the same, or neither?

		-----Party Best On Taxes-----			
		Democratic Party	Republican Party	Both Same	Neither
Nov. 1989*	NBC/WSJ	29	36	16	12
Jul. 1990*	NBC/WSJ	25	34	11	14
Oct. 1990*	NBC/WSJ	38	25	17	14
Mar. 1991*	NBC/WSJ	30	32	16	13
Oct. 1991*	NBC/WSJ	26	31	18	18
Mar. 1992*	NBC/WSJ	35	26	17	17
Apr. 1992*	NBC/WSJ	30	24	18	23
May 1992*	NBC/WSJ	29	24	17	22
Jul. 1992*	NBC/WSJ	29	20	20	25
Oct. 1993	NBC/WSJ	23	34	16	23
Oct. 1994	NBC/WSJ	23	38	17	18
Nov. 1994	NBC/WSJ	23	36	16	17
Jun. 1995	NBC/WSJ	22	35	15	22
Dec. 1995	NBC/WSJ	26	34	14	20
May 1996*	NBC/WSJ	25	34	17	19
Oct. 1996	NBC/WSJ	30	35	15	13
Sep. 1997	NBC/WSJ	26	31	20	16
Sep. 1998	NBC/WSJ	29	35	22	11
Oct. 1998*	NBC/WSJ	32	32	21	10
Mar. 1999	NBC/WSJ	29	35	20	12
Dec. 1999	NBC/WSJ	30	33	19	13
Mar. 2000	NBC/WSJ	29	34	19	13
Jun. 2001	NBC/WSJ	28	36	20	11
Jun. 2002	NBC/WSJ	27	33	20	15
Oct. 2002*	NBC/WSJ	31	36	17	11
Dec. 2003	NBC/WSJ	34	37	12	9
Jan. 2004	NBC/WSJ	35	37	16	10
Nov. 2005	NBC/WSJ	40	30	14	12
Mar. 2006	NBC/WSJ	35	26	21	15
Jun. 2006	NBC/WSJ	35	29	18	16
Jan. 2007	NBC/WSJ	38	30	18	12
Jul. 2007	NBC/WSJ	36	27	14	18
Jan. 2008	NBC/WSJ	36	31	17	12

NOTE: *Registered voters.

- And who do you trust to do a better job handling taxes?

		Democrats	Republicans
Oct. 2-4, 2006	AP/Ipsos	49	37
Jan. 16-18, 2007	AP/Ipsos	51	39

- Which party do you think can do a better job of handling taxes?

		Democrats	Republicans	Both	Neither
Apr. 8-11, 2006	LA Times/Bloomberg	41	29	4	14
Sep. 16-19, 2006	LA Times/Bloomberg	44	36	4	10

- Do you think the Republicans in Congress or the Democrats in Congress would do a better job of dealing with each of the following issues and problems? How about...taxes?

		Republicans in Congress	Democrats in Congress
Jun. 23-25, 2006	Gallup/USA Today	36	50

- Which party would do a better job of managing tax policy?

		Republicans	Democrats
Mar. 2006	Time/SRBI	38	45

- Which party do you think would do the best when it comes to dealing with the federal tax system, the Republicans or the Democrats, or don't you think there is a difference between them when it comes to taxes?

		-----Party Best On Taxes-----		
		Republicans	Democrats	No Difference
Feb.-Mar. 2003	Kaiser/NPR/Harvard	25	28	39

- Who do you trust more to handle the issue of taxes, Democrats or Republicans?

		Democrats	Republicans
Mar. 19-21, 2004	AP/Ipsos	44	42

- Which political party, the Democrats or the Republicans, do you trust to a better job on...holding taxes down?

		Best Party On -----Holding Taxes Down-----	
		Democratic Party	Republican Party
Nov. 1981	ABC/WP	31	53
Sep. 1982	ABC/WP	38	41
Feb. 1985	ABC/WP	34	55
Jan. 1990	ABC/WP	37	47
May 1990	ABC/WP	35	53
Jul. 1990	ABC/WP	37	44
Mar. 1991	ABC/WP	35	44
Dec. 1991	ABC/WP	40	38
Jan. 1992	ABC/WP	41	45
Feb. 1994	ABC/WP	35	41
Sep. 1994	ABC/WP	36	47
Oct. 1994	ABC/WP	37	42
Jan. 1998	ABC/WP	45	44
Jul. 1998	ABC/WP	42	39
Sep. 1998	ABC/WP	47	44
Mar. 1999	ABC/WP	43	41
Aug. 1999*	ABC/WP	40	49
Apr. 2001*	ABC/WP	38	52

Sep. 2002*	ABC/WP	44	44
Dec. 2002*	ABC/WP	46	44
Aug. 2003	WP	43	40
Nov. 2005^	ABC/WP	48	38
May 2006	ABC/WP	52	38
Oct.-Nov. 2007	ABC/WP	46	40

NOTE: *Question wording was “cutting taxes.” ^Question wording was “...handling taxes.”

- Which political party, the Democrats or the Republicans, do you trust to a better job on...taxes?

		Democrats	Republicans
Sep. 2002	ABC News/Wash Post	44	44
Dec. 2002	ABC News/Wash Post	46	44
Nov. 2005	ABC News/Wash Post	48	38
May 2006	ABC News/Wash post	52	38

- Which political party – the Republicans or the Democrats – do you think would do the best job on each of the following issues...Keeping taxes down?

		Best Party On -----Keeping Taxes Down-----	
		Democrats	Republicans
Feb. 1999	Fox News/Opinion Dynamics	33	44
Jun. 1999	Fox News/Opinion Dynamics	32	45

NOTE: Asked of registered voters.

- Which political party – the Republicans or the Democrats – do you think would do a better job on each of the following issues...Taxes?

		-----Best Party On Taxes-----	
		Democratic Party	Republican Party
Mar. 2001	Fox News/Opinion Dynamics	35	47
Feb. 2002	Fox News/Opinion Dynamics	37	40
Aug. 2002	Fox News/Opinion Dynamics	41	40
Oct. 2002*	Fox News/Opinion Dynamics	37	45
May 2003	Fox News/Opinion Dynamics	38	40
Feb. 2004	Fox News/Opinion Dynamics	41	42
Feb. 2006	Fox News/Opinion Dynamics	43	38
Oct. 2006	Fox News/Opinion Dynamics	42	40

NOTE: Asked of registered voters. *Asked of likely voters.

- Concerning taxes, do you generally agree more with the Democrats or more with the Republicans?

		-----Agree More On Taxes-----	
		Democratic Party	Republican Party
Nov. 1996	Fox News/Opinion Dynamics	38	41
May 2003	Fox News/Opinion Dynamics	36	42

- If a _____ gets elected president in 2008, do you think your taxes will go up, down or stay about the same?

Feb. 27-28, 2007		Fox News/Opinion Dynamics		
	Up	Down	Stay the same	
A Democrat	46	9	38	
A Republican	44	5	45	

- I'm going to read you several positions on issues that some Democrats are running for Congress are taking. For each one please tell me whether, all other things being equal, you are more likely or less likely to vote for a Democratic candidate for Congress who takes that position, or whether it would make no difference to your vote either way.

NBC News/Wall Street Journal Sep. 30-Oct. 2, 2006

	More likely	Less likely	No difference
Favors raising the minimum wage from five dollars fifteen cents to seven dollars and twenty-five cents an hour over the next couple of years.	65	15	19
Favors a phased withdrawal of American troops from Iraq.	57	27	13
Opposes making the federal tax cuts of the past few years permanent.	39	36	22
Opposes changing Social Security to allow workers to invest some of their Social Security taxes in the stock market.	37	36	25

- Who do you have more confidence in when it comes to handling the following issues – President Clinton or the Republicans in Congress ... Taxes?

		More Confidence -----On Taxes-----	
		Clinton	Republicans
Dec. 1994	Gallup/CNN/USA Today	33	55
Dec. 1994	Gallup/CNN/USA Today	36	52
Feb. 1995	Gallup/CNN/USA Today	37	50
Mar. 1995	Gallup/CNN/USA Today	39	48
May 1995	Gallup/CNN/USA Today	42	45
Aug. 1995	Gallup/CNN/USA Today	39	45
Mar. 1996	Gallup/CNN/USA Today	43	45
Apr. 1996	Gallup/CNN/USA Today	44	41
Nov. 1996	Gallup/CNN/USA Today	42	44
Feb. 1997	Gallup/CNN/USA Today	44	46
Jun. 1997	Gallup/CNN/USA Today	43	40
Mar. 1998	Gallup/CNN/USA Today	50	38
Feb. 1999	Gallup/CNN/USA Today	51	40
Aug. 1999	Gallup/CNN/USA Today	48	42

- Who do you have more confidence in when it comes to handling the following issues – President Bush or the Democrats in Congress? ... Taxes?

		More Confidence -----On Taxes-----	
		Democrats	Bush
Jan. 2002	Gallup/CNN/USA Today	34	58

- Just your best guess, do you think the [Republican/Democratic] leaders in Congress want to raise taxes, keep taxes as they are now, or lower taxes?

		-----Republican Leaders-----		
		Raise Taxes	Keep As Now	Lower Taxes
Jan. 2002	Gallup/CNN/USA Today	24	33	38

		-----Democratic Leaders-----		
		Raise Taxes	Keep As Now	Lower Taxes
		40	34	20

- I would like to read you a list of issues that some people from this part of the country have said are important for government to deal with. Please listen as I read the list and tell me, for each one, whether you have more confidence in – the Democratic Party, or the Republican Party – to deal with this issue...Holding the line on taxes?

Battleground Survey		Confidence On	
		-----Holding Line On Taxes -----	
		Democratic Party	Republican Party
Apr. 1993	Tarrance(R)/Lake(D)	30	52
Jun. 1993	Tarrance(R)/Lake(D)	24	50
Aug. 1994	Tarrance(R)/Lake(D)	27	48
Apr. 1995	Tarrance(R)/Lake(D)	26	47
Jan. 1996	Tarrance(R)/Lake(D)	32	46
Apr. 2001	Tarrance(R)/Lake(D)	36	45
Jan. 2002	Tarrance(R)/Lake(D)	28	57
Jun. 2002	Tarrance(R)/Lake(D)	29	54
Sep. 2003	Tarrance(R)/Lake(D)	34	53

NOTE: Asked of likely voters only.

- Now, I would like to read you a list of issues that some people from this part of the country have said are important for the President and Congress to deal with. Please listen as I read the list and tell me, for each one, who would do a better job of handling this issue or better represents this quality – the Republicans in Congress or the Democrats in Congress....holding the line on taxes?

Battleground Survey		Democrats	Republicans
		in Congress	in Congress
Mar. 2004	Tarrance(R)/Lake(D)	40	52
Jun. 2004	Tarrance(R)/Lake(D)	38	53
Mar. 2005	Tarrance(R)/Lake(D)	36	49
Oct. 2005	Tarrance(R)/Lake(D)	40	49
Feb. 2006	Tarrance(R)/Lake(D)	36	52

- Please tell me if you think the Republican Party or the Democratic Party could do a better job in each of the following areas. Which party could do a better job of...dealing with taxes?

Battleground Survey		Best Party On	
		-----Dealing With Taxes-----	
		Democratic Party	Republican Party
Oct. 1994	PSRA/Times Mirror	34	43
Mar. 1998	PSRA/Pew	40	39
Sep. 1998	PSRA/Pew	37	41
Jun. 1999	PSRA/Pew	38	38
May 2001	PSRA/Pew	40	37
Feb. 2006	PSRA/Pew	46	35
Sept. 2006	PSRA/Pew	45	30
Oct. 2006	PSRA/Pew	40	32
Feb. 2008	PSRA/Pew	49	37

- Do you think Republicans in Congress or the Democrats in Congress would do a better job of dealing with each of the following issues and problems? How about...taxes?

Battleground Survey		Better Job Dealing	
		-----With Taxes-----	
		Congressional Democrats	Congressional Republicans
May 2002	Gallup/CNN/USA Today	36	43
Sept. 2002	Gallup/CNN/USA Today	50	38
Jan. 2003	Gallup/CNN/USA Today	40	46
Oct. 2005	Gallup/CNN/USA Today	49	41

- Now, I would like to read you a list of issues that some people from this part of the country have said are important for the President and Congress to deal with. Please listen as I read the list and tell me, for each one, who would do a better job of handling this issue or better represents this quality – President George W. Bush or the Democrats in Congress....holding the line on taxes?

		President Bush	Democrats In Congress
Mar. 2005	Tarrance(R)/Lake(D)	53	34
Oct. 2005	Tarrance(R)/Lake(D)	47	39
Feb. 2006	Tarrance(R)/Lake(D)	46	44

- Who do you trust to do a better job of handling taxes: George W. Bush or the Democrats in Congress?

		Bush	Democrats
Jan. 2004	ABC/WP	43	46
Jan. 2006	LA Times/Bloomberg	34	43
Dec. 2006	LA Times/Bloomberg	38	47

- Now I would like to mention a number of policy issues facing the country, and for each one, please tell me who you would prefer to have set the country's policy in that particular area – President Bush and the Republicans or the Democrats in Congress?

		Bush/ Republicans	Democrats In Congress
Jan. 2003	NBC/WSJ	46	44
Apr. 2003	NBC/WSJ	52	38
Jul. 2003	NBC/WSJ	46	45

- When it comes to the current debate about federal tax cuts, whose views do you more closely share – President Bush's views, or the Democrats' views?

		Bush	Democrats
Feb.-Mar. 2003	Kaiser/NPR/Harvard	38	40

PRESIDENTIAL CANDIDATES AND TAXES 1960-2008: In 1988, George H.W. Bush had a clear advantage over Michael Dukakis on taxes, but during the 1992 campaign, he lost to Bill Clinton on the issue. In some polls in 1992, Ross Perot led both Clinton and Bush as the candidate who could best handle taxes. In 1996, Bob Dole was trusted more than Bill Clinton on taxes, but another poll showed that people thought Clinton would do a better job on them. George W. Bush had a big lead over Al Gore on "holding taxes down." In another poll that asked about "dealing with taxes," the margin was much closer. In some early 2004 polls about which candidate would do the best job "handling taxes," the margin between George W. Bush and John Kerry in some polls was close. Bush ended up doing better on the issue. In the June 2008 Gallup/USA Today poll, Barack Obama leads John McCain on the issue of who would do the best job on taxes, 44-35 percent.

1960

- Which of these two men, Nixon or Kennedy, if elected President, do you think would do the most effective job of handling these problems...preventing tax increases?

		Best Candidate On -----Preventing Tax Increases-----		
		Richard Nixon	John Kennedy	No Difference (Vol.)
Apr.-May 1960	Gallup	30	36	18
Jun.-Jul. 1960	Gallup	36	30	21
Oct. 1960	Gallup	36	30	22

1964

- If you had to choose, which man running for President, Barry Goldwater or Lyndon Johnson, do you feel would do a better job...cutting federal taxes?

		Best Candidate On -----Cutting Taxes -----	
		Barry Goldwater	Lyndon Johnson
Oct. 1964	Harris Interactive	52	48

1976

- Both presidential candidates have been talking about taxes. Whose policy do you prefer – Ford’s or Carter’s?

		Best Candidate On -----Taxes -----	
		Gerald Ford	Jimmy Carter
Sep. 1976	CBS/NYT	40	40
Oct. 1976	CBS/NYT	35	38

NOTE: Asked of registered voters.

1980

- In your opinion, which candidate – John Anderson, Jimmy Carter, or Ronald Reagan – has the best policy on...cutting taxes?

		Best Candidate On -----Cutting Taxes -----		
		Ronald Reagan	Jimmy Carter	John Anderson
Jul. 1980	LAT	44	23	7

1984

- Regardless of which candidates for president and vice president you happen to prefer right now – Walter Mondale and Geraldine Ferraro, the Democrats, or Ronald Reagan and George Bush, the Republicans – which ticket do you think would do the best job of handling taxes – or don’t you think there would be any difference between them?

		Best Candidate On -----Handling Taxes -----		
		Ronald Reagan	Walter Mondale	No Difference (Vol.)
Feb. 1984	LAT	44	30	12
May 1984	LAT	34	21	35
Oct. 1984	LAT	43	23	27

NOTE: Question wording varied slightly. Asked of registered voters.

1988

- Which presidential candidate do you think would do the best job of holding down taxes: Michael Dukakis or George Bush – or haven’t you heard enough about that yet to say?

		Best Candidate On -----Handling Taxes -----		
		George H.W. Bush	Michael Dukakis	Haven’t Heard
Jul. 1988	LAT	39	28	16

Sep. 1988	LAT	43	26	15
Sep. 1988*	LAT	46	23	14
Sep. 1988*	LAT	59	18	10
Sep. 1988*	LAT	53	21	7
Oct. 1988*	LAT	48	23	11
Oct. 1988*	LAT	56	24	5

NOTE: Question wording varied slightly. *Asked of registered voters who said they planned to or did watch the presidential debate.

1992

- Regardless of which presidential candidate you support, please tell me whether you think George Bush or Bill Clinton would better handle each of the following issues... Taxes?

		Best Candidate On -----Taxes-----	
		George H.W. Bush	Bill Clinton
Mar. 1992	Gallup/CNN/USA Today	38	47
Jul. 1992	Gallup/CNN/USA Today	30	49
Aug. 1992	Gallup/Newsweek	40	48
Aug. 1992	Gallup/CNN/USA Today	43	46
Sep. 1992	Gallup/CNN/USA Today	39	50

- Regardless of which presidential candidate you support, please tell me whether you think George Bush, Bill Clinton, or Ross Perot would better handle each of the following issues... Taxes?

		-----Best Candidate On Taxes-----		
		George H.W. Bush	Bill Clinton	Ross Perot
Oct. 1992	Gallup/CNN/USA Today	34	39	13
Oct. 1992	Gallup/Newsweek	29	39	18
Oct. 1992*	Gallup/CNN/USA Today	34	34	30
Oct. 1992	Gallup/CNN/USA Today	31	32	29
Oct. 1992	Gallup/Newsweek	27	28	33

NOTE: *Asked of registered voters.

- Who do you think would do the better job holding down taxes: Bill Clinton or George Bush?

		Best Candidate On -----Holding Down Taxes-----		
		George H.W. Bush	Bill Clinton	Neither (Vol.)
Mar. 1992	LAT	39	25	11
Aug. 1992	LAT	34	36	14
Aug. 1992	LAT	44	31	12

- Who do you think would do the better job holding down taxes: George Bush, Bill Clinton, or Ross Perot?

		Best Candidate On -----Holding Down Taxes-----		
		George H.W. Bush	Bill Clinton	Ross Perot
Jul. 1992	LAT	23	21	26
Aug. 1992	LAT	39	26	10
Oct. 1992	LAT	41	25	15

1996

- For each specific item I name, please tell me who you trust to do a better job handling that issue – Bill Clinton or Bob Dole. Cutting taxes...who do you trust to do a better job handling that issue – Clinton or Dole?

		Trust To -----Handle Taxes-----	
		Bob Dole	Bill Clinton
Mar. 1996	ABC/WP	49	38
Aug. 1996	ABC/WP	45	38
Sep. 1996	ABC/WP	48	35

- Who do you think would do a better job on each of the following issues – Bill Clinton or Bob Dole – if he was elected President for the next four years... Taxes?

		Best Candidate On -----Taxes-----	
		Bob Dole	Bill Clinton
May 1996	Harris Interactive	40	51
Jul. 1996	Harris Interactive	41	48
Sep. 1996*	Harris Interactive	44	50
Oct. 1996*	Harris Interactive	46	46
Nov. 1996*	Harris Interactive	46	47

NOTE: *Asked of likely voters.

2000

- Which presidential candidate, Al Gore or George W. Bush, do you trust to do a better job on each of these issues...Holding taxes down?

		Trust To -----Hold Taxes Down-----	
		George W. Bush	Al Gore
Oct. 1999	ABC	53	34
Mar. 2000	ABC/WP	41	41
Apr. 2000	ABC/WP	51	35
Jul. 2000	ABC/WP	49	36
Aug. 2000*	ABC/WP	47	42
Sep. 2000	ABC/WP	47	41
Sep. 2000	ABC/WP	45	43
Oct. 2000*	ABC/WP	49	39
Oct. 2000*	ABC/WP	47	39
Oct. 2000+	ABC	50	37

NOTE: *Asked of registered voters. +Asked of likely voters.

- Regardless of who you support, which one of the presidential candidates Al Gore or George W. Bush do you think would do the best job of...dealing with taxes?

		Best Candidate On -----Taxes-----	
		George W. Bush	Al Gore
Mar. 2000	PSRA/Pew	40	42
Jun. 2000	PSRA/Pew	38	34
Aug. 2000	PSRA/Pew	41	41
Oct. 2000	PSRA/Pew	39	42

Oct. 2000	PSRA/Pew	41	42
Oct. 2000	PSRA/Pew	45	41

- From what you know or have read, whose proposals would cut taxes more: Al Gore's or George W. Bush's?

		George W. Bush	Al Gore
Aug. 2000	Gallup/CNN/USA Today	42	30
Sep. 2000	Gallup/CNN/USA Today	44	32

- From what you know or have read, whose plan to cut to cut taxes would you favor more: Al Gore's or George W. Bush's?

		George W. Bush	Al Gore
Aug. 2000	Gallup/CNN/USA Today	36	45
Sep. 2000	Gallup/CNN/USA Today	37	45

2004

- Which candidate, Bush or Kerry, do you trust more to handle tax policy?

		Bush	Kerry
Aug. 2004	SRB/Time	43	47
Aug. 2004	SRB/Time	44	45
Aug. Sept. 2004	SRB/Time	49	40
Sept. 2004	SRB/Time	50	41
Sept. 2004	SRB/Time	46	40
Oct. 2004	SRB/ Time	43	45
Oct. 2004	SRB/Time	46	45
Oct. 2004	SRB/Time	48	41

- Regardless of how you intend to vote, who do you think would do a better job on taxes – George W. Bush or John Kerry?

		George W. Bush	John Kerry
Mar. 2004	Quinnipiac	46	42

NOTE: Asked of registered voters.

- Next, regardless of which presidential candidate you support, please tell me if you think John Kerry or George W. Bush would do a better job handling each of the following issues. How about taxes?

		George W. Bush	John Kerry
Mar. 2004	Gallup/CNN/USA Today	45	45
July 2004	Gallup/CNN/USA Today	46	48
August 2004	Gallup/CNN/USA Today	46	48
August 2004	Gallup/CNN/USA Today	44	47
October 2004	Gallup/CNN/USA Today	51	44
October 2004	Gallup/CNN/USA Today	51	45

NOTE: *Half sample

- Who do you trust to do a better job handling taxes–Bush or Kerry?

		George W. Bush	John Kerry
Mar. 2004	ABC/WP	43	51
Apr. 2004	ABC/WP	49	43
June 2004	ABC/WP	40	53

June 2004	ABC/WP	41	53
July 2004	ABC/WP	49	43
August 2004	ABC/WP	43	49
August 2004	ABC/WP	48	46
Sept. 2004	ABC/WP	50	40

- Regardless of which presidential candidate you support, please tell me if you trust George W. Bush or John Kerry to do a better job handling each of the following issues. First, what about taxes? Which do you trust to do a better job handling this issue, Bush or Kerry?

		George W. Bush	John Kerry
Mar. 2004	PSRA/Newsweek	45	44
July 2004	PSRA/Newsweek	42	48
Sept. 2004	PSRA/Newsweek	52	38
Sept. 2004	PSRA/Newsweek	47	42
Oct. 2004	PSRA/Newsweek	49	42
Oct. 2004	PSRA/Newsweek	47	45
Oct. 2004	PSRA/Newsweek	49	43

- Now, I would like to read you a list of issues that some people from this part of the country have said are important for the next President to deal with. Who would do a better job of handling the issue – President George W. Bush or John Kerry?

		George W. Bush	John Kerry
Holding the line on taxes			
Mar. 2004	Battleground	52	39
Taxes			
Mar. 2004	Battleground	49	45

- Which presidential candidate, Bush or Kerry, do you think is more likely to raise your taxes?

		George W. Bush	John Kerry
Apr. 2004	Fox News/Opinion Dynamics	31	46

- Now I'd like you to compare George W. Bush and John Kerry on a few issues. For each one, please tell me whether you think that George W. Bush or John Kerry would be better on that issue. If you think that both would be equally good or that neither would be good on a particular issue, just say so... Taxes?

		George W. Bush Better	John Kerry Better	Both Would Be Equally Good	Neither Would Be Good
May.2004	NBC News/WSJ	40	35	10	6
Sep 2004*	NBC News/WSJ	45	37	7	6
Oct 2004*	NBC News/WSJ	43	37	8	8

NOTE: *Registered voters.

- Who do you think would do the best job handling taxes: George W. Bush or John Kerry?

		George W. Bush	John Kerry
Sep. 2004	LA Times	47	42
Oct. 2004	LA Times	45	47

2008

- If you had to choose, who do you think would do a better job on taxes -- Barack Obama or John McCain?

		Obama	McCain
Jun. 15-19, 2008	Gallup/USA Today	44	35

- Regardless of who you may support, who do you trust more to handle taxes – Obama or McCain?

		Obama	McCain
Jun. 12-15, 2008	ABC News/Washington Post	48	40

- Regardless of who you support, which one of the presidential candidates – John McCain or Barack Obama – do you think would do the best job of dealing with taxes?

		Obama	McCain
May 22-25, 2008	PSRA/Pew Research Center	39	44

APPROVAL OF THE PRESIDENT’S JOB ON TAXES, RECENT TRENDS: *Perhaps surprisingly, trends on presidents’ handling of taxes don’t go back very far. In January 1999, for the first time in his presidency, Bill Clinton had solid majority support on handling taxes. In March 2007, 42 percent of those surveyed by CBS News/New York Times pollsters said that they were satisfied with how Bush was handling taxes. Forty-nine percent were not satisfied.*

- Now thinking about some issues, do you approve or disapprove of the way Bill Clinton is handling...taxes?

		-----Clinton’s Handling of Taxes-----	
		Approve	Disapprove
Apr. 1993	Gallup/CNN/USA Today	34	59
Aug. 1993	Gallup/CNN/USA Today	35	61
Nov. 1993	Gallup/CNN/USA Today	29	64
Jan. 1994	Gallup/CNN/USA Today	37	54
Jan. 1994	Gallup/CNN/USA Today	42	50
Apr. 1994	Gallup/CNN/USA Today	33	61
Jul. 1994	Gallup/CNN/USA Today	31	61
Dec. 1994	Gallup/CNN/USA Today	31	59
Jun. 1995	Gallup/CNN/USA Today	36	56
Jan. 1996	Gallup/CNN/USA Today	41	51
Mar. 1996	Gallup/CNN/USA Today	35	58
Aug. 1996	Gallup/CNN/USA Today	45	48
Feb. 1997	Gallup/CNN/USA Today	39	48
May 1997	Gallup/CNN/USA Today	41	48
Jan. 1999	Gallup/CNN/USA Today	58	37

- Do you approve or disapprove of the way George W. Bush is handling...taxes?

		-----Bush’s Handling of Taxes-----	
		Approve	Disapprove
Mar. 2001	Gallup/CNN/USA Today	56	35
Apr. 2001	Gallup/CNN/USA Today	54	39
Jul. 2001	Gallup/CNN/USA Today	60	33
Mar. 2002	Gallup/CNN/USA Today	64	29
Jan. 2003	Gallup/CNN/USA Today	49	45
Feb. 2003	Gallup/CNN/USA Today	52	42
Mar. 2003	Gallup/CNN/USA Today	52	41
Aug. 2003	Gallup/CNN/USA Today	52	44
Jan. 2004	Gallup/CNN/USA Today	57	38
Jan. 2005	Gallup/CNN/USA Today	49	47
Jan. 2006	Gallup/CNN/USA Today	49	47

- Next, please tell me whether you approve or disapprove of the way George W. Bush is handling each of the following aspects of his job. Do you approve or disapprove of the way he is handling taxes?

-----Bush's Handling of Taxes-----

		Approve	Disapprove
Apr. 2001	PSRA/Newsweek	48	40
May 2001	PSRA/Newsweek	54	27
Aug. 2002	PSRA/Newsweek	49	42
Sep. 2002	PSRA/Newsweek	49	38
Apr. 2003	PSRA/Newsweek	47	44
May 2003	PSRA/Newsweek	47	43
May 2003	PSRA/Newsweek	51	41
Jul. 2003	PSRA/Newsweek	48	45
Sep. 2003	PSRA/Newsweek	43	46
Sep. 2003	PSRA/Newsweek	42	50
Sep. 2003	PSRA/Newsweek	40	50
Oct. 2003	PSRA/Newsweek	43	47
Nov. 2003	PSRA/Newsweek	45	46
Dec. 2003	PSRA/Newsweek	46	45
Dec. 2003	PSRA/Newsweek	43	47
Jan. 2004	PSRA/Newsweek	45	47
Feb. 2004	PSRA/Newsweek	45	44
Mar. 2004	PSRA/Newsweek	43	49
May 2006	PSRA/Newsweek	39	56

- Do you approve or disapprove of the way George W. Bush is handling taxes?

-----Bush's Handling of Taxes-----

		Approve	Disapprove
Dec. 2002	ABC/WP	51	44
Jan. 2003	ABC/WP	50	45
Feb. 2003	ABC/WP	51	43
Apr. 2003	ABC/WP	50	46
Aug. 2003	WP	49	46
Sep. 2003	ABC	48	48
Oct. 2003	ABC/WP	41	53
Jan. 2004	ABC/WP	45	51
Mar. 2004	ABC	50	47
Apr. 2004	ABC/WP	48	49
Jun. 2004	ABC/WP	42	54
Jul. 2004	ABC/WP	49	46
Aug. 2004 [^]	ABC/WP	49	48
Jan. 2005	ABC/WP	49	46
Jan. 2006	ABC/WP	45	52
May 2006	ABC/WP	42	54

NOTE: ^ Registered voters.

- In recent years, President Bush and Congress have made major cuts in federal income tax rates. Do you approve or disapprove of these tax cuts?

		Approve	Disapprove
Aug. 2003	PSRA/Pew	54	37
Mar. 2004	PSRA/Pew	53	38
Jan. 2005	PSRA/Pew	51	41
Jan. 2006	PSRA/Pew	50	38

- Do you approve or disapprove of the job President George W. Bush is doing on the following issues... Setting tax policy?

-----Bush's Setting Tax Policy-----

		Approve	Disapprove
Mar. 2001	Fox News/Opinion Dynamics	54	31
Jun. 2001	Fox News/Opinion Dynamics	59	29
Jan. 2002	Fox News/Opinion Dynamics	58	28

Jan. 2003*	Fox News/Opinion Dynamics	49	39
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Note: Asked of registered voters. *Question wording was, “Do you approve or disapprove of the job President George W. Bush is doing on the following issues... Taxes?”

- Do you approve or disapprove of the way George W. Bush is handling... Tax policy?

		-----Bush’s Handling of Taxes-----	
		Approve	Disapprove
Jun. 2002	PSRA/Pew	45	39
Feb. 2003	PSRA/Pew	42	44
Dec. 2005	PSRA/Pew	37	52
Feb. 2006	PSRA/Pew	37	52

- Are you generally satisfied or dissatisfied with how George W. Bush is handling taxes?

		Satisfied	Dissatisfied
Mar. 2007	CBS News/NYT	42	49

Note: Responses combined.

- Have the tax cuts of the last few years benefited you personally, or not? If yes, have you benefited a lot or only a little?

		Benefited a lot	Benefited a little	Haven’t benefited
Jun. 2006	LA Times/Bloomberg	9	25	61
Oct. 2007	LA Times/Bloomberg	10	19	65

MAKING BUSH’S TAX CUTS PERMANENT: When asked in a straightforward manner, people appear to want the Bush tax cuts made permanent, though the margin is often close. This is especially true when asked about tax cuts they may have received. People are willing to rethink tax cuts for the rich.

- Many of the tax cuts passed in 2001 were temporary and are set to expire this year. Should those tax cuts be made permanent or should they be allowed to expire?

		-----Bush’s Tax Cuts-----	
		Make Permanent	Allow Expire
Jan. 2004*	CBS	50	41
Mar. 2004*	CBS/NYT	39	44
Nov. 2004*	CBS/NYT	41	45
Jan. 2005	CBS/NYT	47	40
Feb. 2005	CBS/NYT	43	40
Jan. 2007	CBS	39	39
Mar. 2007	CBS/NYT	43	40

NOTE: *Question wording read, “passed in 2001 were temporary and are set to expire in 2005...”

- Which comes closer to your view about the tax cuts passed under President Bush over the past few years: all of the tax cuts should be made permanent, tax cuts for the wealthy should be repealed while others stay in place, all of the tax cuts should be repealed?

		Made Permanent	Repeal for wealthy only	Repeal all
Sep. 2004	PSRA/Pew Research Center	27	31	27
Dec. 2004	PSRA/Pew Research Center	28	35	25
Apr. 2006	PSRA/Pew Research Center	25	36	28
Oct. 2006	PSRA/Pew Research Center	26	36	26
Oct. 2007	PSRA/Pew Research Center	24	31	30

- As you may know, President Bush's tax cuts are scheduled to expire in 2010. Those who want to make the tax cuts permanent say they stimulate the economy and provide more long term growth. Those who oppose making the tax cuts permanent say they increase the budget deficit at a time when billions of dollars are being spent on the war in Iraq. Are you in favor of, or opposed to, making Bush's tax cuts permanent?

		Favor	Oppose
Apr. 2007	LA Times/Bloomberg	44	41

- As you may know, in 2001 President Bush and Congress significantly reduced taxes on investment income such as capital gains and profits from stock dividends. In your view, should these tax cuts be extended into the future, or not?

		Should	Should not
Jan. 2006	PSRA/Pew Research Center	50	35

- Do you think Congress should repeal George W. Bush's tax cuts for the wealthy and investors, or not?

		Should	Should not
Dec. 8-11, 2006	LA Times/Bloomberg	56	35

- As you may know, the federal income tax cuts passed into law last year are set to expire in 2011. Would you favor or oppose making those tax cuts permanent?

		----Bush Tax Cuts Permanent----	
		Favor	Oppose
Nov. 2002	Gallup/CNN/USA Today	64	29
Dec. 2004*	Gallup/CNN/USA Today	52	40
May 2007	CNN/ORC	57	37
Mar. 2008	CNN/ORC	54	40

NOTE: *Question wording was "...tax cuts passed into law since George W. Bush became president are set..."

- Would you favor new federal income tax cuts in addition to those passed last year, or do you think the tax cuts passed last year are sufficient?

		-----Bush's Tax Cuts-----	
		Favor More Cuts	Cuts Are Sufficient
Nov. 2002	Gallup/CNN/USA Today	40	52

- How much do you approve or disapprove of President Bush's positions on the following issues...making the cuts permanent?

		Strongly Approve	Somewhat Approve	Somewhat Disapprove	Strongly Disapprove
Mar. 2005	Harris	30	21	14	25

- As you may know, President Bush has passed income tax cuts totaling more than one trillion dollars over the last four years. These tax cuts will expire unless extended by Congress. Do you think Congress should make the tax cuts permanent, or should Congress allow the tax cuts to expire?

		-----Bush's Tax Cuts-----	
		Make Permanent	Allow Expire
Jan. 2005	L.A. Times	54	35

- Would you support making the tax cuts permanent if it means the federal budget would remain in deficit, or would you not support making the tax cuts permanent if it means the federal budget would remain in deficit

		Making Tax Cuts Permanent Even If It Means Budget Deficit		
			Still Support	Not Support
Jan. 2005	L.A. Times		64	29

- Now let me read you a number of proposals that are before the Congress. For each one, please tell me whether you feel that Congress should enact this proposal now, that Congress should enact this proposal but it is not a good time to do so now, or whether you feel that Congress should not enact this proposal...making permanent the tax cuts of the past few years, which are currently set to expire in twenty-ten?

		Congress Should Enact Now	Congress Should Enact But Now Is Not Good Time	Congress Should Not Enact
Nov. 2005	NBC/WSJ	37	22	30

- As you may know, the federal tax cuts enacted in 2001 are currently scheduled to expire in 2010. In 2011, tax rates would return to the level they were in 2000. With this in mind, would you favor or oppose making these tax cuts permanent?

		Strongly Favor	Somewhat Favor	Somewhat Oppose	Strongly Oppose
Oct. 2005	Battleground	34	18	13	26

- Do you think additional reductions in federal taxes now would be good for the economy, bad for the economy, or wouldn't they make much difference?

		-----Additional Tax Cuts-----		
		Good	Bad	No Difference
Nov. 2004	CBS/NYT	31	25	37
Jan. 2005	CBS/NYT	27	24	46

- Do you think the Bush administration tax cuts have helped the nation's economy, hurt the economy, or have the tax cuts had no effect on the economy?

		Helped	Hurt	No Effect
Sep. 2004	Fox News/Opinion Dynamics	35	32	25

NOTE: Likely Voters.

POLITICIANS' CREDIBILITY ON TAX ISSUES: We have examined scores of questions on tax promises and find very few instances when people believed them. Hardly anyone believes their taxes will go down as a result of presidential or congressional action on taxes.

- After federal taxes are collected from the American public, do you think Congress thinks of the money more as taxpayer money to spend carefully or as their money to spend as they wish?

		Taxpayer Money	Their money
May 2003	Fox News/Opinion Dynamics	14	79
Apr. 2006	Fox News/Opinion Dynamics	10	80

- As I read a series of statements, please tell me which you think is more likely to be true of [coming year]? A year when taxes will rise or a year when taxes will fall?

		Taxes Will Rise	Taxes Will Fall
Dec. 1959	Gallup	76	10
Dec. 1965	Gallup	83	7
Dec. 1966	Gallup	91	4
Dec. 1967	Gallup	94	3
Dec. 1968	Gallup	78	12
Nov. 1977	Gallup	74	10
Dec. 1978	Gallup	63	25
Nov. 1979	Gallup	67	19
Jan. 1998	Gallup/CNN/USA Today	62	32
Dec. 1998	Gallup/CNN/USA Today	64	27

- What's your best guess – do you think Congress this year will increase taxes or decrease them?

		-----Congress Will-----		
		Increase Taxes	Stay the Same (Vol.)	Decrease Taxes
Jan. 1958	Gallup	57	29	6

- How about taxes – do you expect the next president to increase or decrease the taxes we pay, or will there be no change in your opinion?

		-----Next President Will -----		
		Increase Taxes	Stay the Same (Vol.)	Decrease Taxes
Nov. 1960	U. Mich	44	38	5

- Let me read you some statements about taxes. For each, tell me if you tend to agree or disagree...Politicians promise tax relief before an election and then do nothing about it when elected?

		-----Politicians Violate-----	
		-----Tax Promises-----	
		Agree	Disagree
1969	Harris Interactive	86	7
Mar. 1971	Harris Interactive	85	10
Mar. 1977	Harris Interactive	85	7
Jun. 1978	Harris Interactive	87	10

- If Congress does pass a tax reform bill this year do you think it will cause your own personal taxes to increase, decrease, or stay about the same?

		-----Congress Will-----		
		Increase Taxes	Same	Decrease Taxes
Jan. 1978	Cambridge Reports	33	33	11

- Of these groups, low-income people, high-income people, middle-income people, businesses and people like yourself, which do you feel would benefit the most (from the President's proposed tax cut?)

		-----Who Benefits from Carter Tax Cut?-----				
		High Income	Low Income	Middle Income	Business	People Like Me
Jan. 1978	Gallup	32	28	17	17	3

- If Reagan's proposed tax cut is adopted, do you think it will or will not make a significant difference in the amount of money you have after taxes?

		-----Reagan's Tax Cut-----	
		Will Make A Difference	Will Not Make A Difference
Apr. 1981	CBS/NYT	35	52
Jun. 1981	CBS/NYT	41	47
Sep. 1981*	CBS/NYT	30	59
Jan. 1982*	CBS/NYT	29	62
May 1982+	CBS/NYT	27	63

NOTE: *Question wording was, "Do you think that Ronald Reagan's tax cut will...?" + Question wording was, "Do you think that the federal tax cut in July will...?"

- If the Congress and President Reagan finally pass a personal income tax cut this year, what impact do you think it will have on you? Will the percentage of your income you pay next year as federal income taxes be higher, lower, or about the same as it is today?

		Reagan's Tax Cut -----Will Make My Taxes-----		
		Higher	Same	Lower
Apr. 1981	Cambridge Reports	11	43	31

- As you probably know, on July 1 of this year the second stage of President Reagan's 3-year tax cut program will go into effect. How will this second stage of the 3-year tax cut program affect your income? When federal income taxes are deducted after July 1, will your income go up, go down, or will it stay about the same?

		Reagan's Tax Cut -----Will Make My Taxes-----		
		Go Up	Same	Go Down
Apr. 1982	Cambridge Reports	25	50	8
Jul. 1982*	Cambridge Reports	24	49	10
Apr. 1983+	Cambridge Reports	22	44	12
Jul. 1983^	Cambridge Reports	24	52	7

NOTE: *Question wording was, "how did this stage of the 3-year tax cut...?" +Question wording was, "the third stage of President Reagan's 3-year tax cut program will go into effect. How will this third stage...?"
^Question wording was, "the third stage of President Reagan's 3-year tax cut program went into effect. How did the third stage...?"

- During his second term as President, do you think Ronald Reagan will, or will not, be able to make major cuts in taxes?

		-----Reagan's Second Term----	
		Will Cut Taxes	Will Not Cut Taxes
Jan. 1985	LAT	32	58

- If Congress passes President Reagan's tax reform proposal, do you think the amount of personal income taxes you pay the federal government will increase, decrease, or stay about the same?

		Reagan's Tax Proposal -----Will Make My Taxes-----		
		Increase	Stay the Same	Decrease
Oct. 1985	Cambridge Reports	39	36	13
Jul. 1986*	Cambridge Reports	32	38	16
Oct. 1986+	Cambridge Reports	36	32	18
Jul. 1987+	Cambridge Reports	44	35	9
Apr. 1988+	Cambridge Reports	49	31	11
Apr. 1989+	Cambridge Reports	50	29	7

NOTE: *Question wording was, "If the tax reform proposals now being considered by Congress became law, do you think the amount...?" +Question wording was, "When the tax reform bill is fully implemented in a few years, do you think the amount...?"

- When a presidential candidate says he will never raise taxes, do you believe he will try not to raise them, but might change his mind later, or don't you believe him at all, or do you believe he will never raise taxes?

		----When Candidates Says He Won't Raise Taxes----		
		Believe, Never Raise Taxes	Will Try Not to Raise Taxes	Don't Believe
Jul. 1988	CBS/NYT	3	60	32

- George Bush has said that if he is elected president, he will not permit any new taxes. Do you believe what he says, or do you think he might accept new taxes?

		----Believe Bush's Tax Promise?----	
		Believe Him	Might Accept New Taxes
Oct. 1988	NBC/WSJ	21	71

- If George Bush were elected president, do you think it is likely that your federal income taxes would go up, go down, or stay about the same?

		-----Under Bush, Taxes Will-----		
		Go Up	Stay the Same	Go Down
Aug. 1988	NBC/WSJ	43	47	4

- If Michael Dukakis were elected president, do you think it is likely that your federal income taxes would go up, go down, or stay about the same?

		-----Under Dukakis, Taxes Will-----		
		Go Up	Stay the Same	Go Down
Aug. 1988	NBC/WSJ	54	33	5

- Now let me read you those issues again. This time, please tell me whether you feel that, in the next twelve months...federal taxes...will increase, decrease, or stay about the same?

		-----In Next 12 Months, Taxes Will-----		
		Increase	Stay the Same	Decrease
Nov. 1978*	NBC/AP	41	46	10
Mar. 1991+	NBC/WSJ	59	30	7
Jun. 1991+	NBC/WSJ	62	33	3
Jan. 1992+	NBC/WSJ	47	37	12
Feb. 1992+	NBC/WSJ	50	40	7

NOTE: *Question wording was, "Do you expect your federal taxes to increase next year, decrease next year, or remain about the same?" +Asked of registered voters.

- If a presidential candidate took a pledge not to raise taxes if elected, would you or would you not believe him?

		Candidate Who Says He -----Won't Raise Taxes-----	
		Believe Him	Not Believe Him
Feb. 1992	NBC/WSJ	8	86

- In his convention speech, President Bush said he made a mistake by agreeing to tax increases in his first term – and said that he will not do it again. Do you believe Bush will not raise taxes if he is elected to a second term, or do you believe that he will raise taxes?

		Bush Says He	
		-----Won't Raise Taxes-----	
		Believe	Not Believe
		Him	Him
Aug. 1992	Gallup/CNN/USA Today	32	61

- Bill Clinton says he's less likely than past Democratic candidates to raise taxes and increase government spending. Do you believe this, or not?

		Clinton Says He	
		-----Won't Raise Taxes-----	
		Believe	Not Believe
		Him	Him
Sep. 1992	CBS/NYT	26	63

- If George Bush is re-elected, do you think your taxes will go up, go down or stay about the same?

		-----Under Bush, Taxes Will-----		
		Go Up	Stay the Same	Go Down
Oct. 1992	Harris/ <i>Business Week</i>	61	37	1

- If Bill Clinton is elected, do you think your taxes will go up, go down or stay about the same?

		-----Under Clinton, Taxes Will-----		
		Go Up	Stay the Same	Go Down
Oct. 1992	Harris/ <i>Business Week</i>	64	29	6

- By the end of President Bill Clinton's term in office, do you expect taxes on the middle class to have been reduced, or not?

		-----At End of Clinton's Term-----	
		Expect Taxes	Do Not Expect
		To Be Cut	Taxes To Be Cut
Jan. 1994	CBS/NYT	15	80

- Did President Clinton's economic plan increase your taxes, decrease your taxes, or didn't it affect your taxes at all?

		-----Clinton's Plan-----		
		Increased	Didn't Affect	Decreased
		My Taxes	My Taxes	My Taxes
Sep. 1994	CBS/NYT	46	45	3

- With the Republicans in control of both the U.S. House of Representatives and the U.S. Senate, do you think your taxes will...go up, stay about the same, or go down?

		-----With Republicans In Control-----		
		Taxes Will	Stay	Taxes Will
		Go Up	Same	Go Down
Nov. 1994	CBS	42	46	9

- If your federal income tax cut was cut by \$500 dollars per year, how much of a difference would that make to you financially...a big difference, somewhat of a difference, not much of a difference, or no difference?

		-----\$500 Tax Cut-----			
		Big	Somewhat	Not Much	No
		Difference	Difference	Difference	Difference
Dec. 1994	Gallup/CNN/USA Today	20	35	32	13
Mar. 1999	Gallup/CNN/USA Today	29	29	28	14

- Do you think your family's taxes will go up, go down or stay about the same next year as a result of the decisions made in Washington?

		-----Next Year-----		
		Taxes Will Go Up	Stay Same	Taxes Will Go Down
Oct. 1995	AP	55	33	6

- If Bill Clinton is re-elected president in November, do you think your taxes would increase, decrease, or stay about the same?

		-----If Clinton Is Elected-----		
		Taxes Will Increase	Stay Same	Taxes Will Decrease
Oct. 1996	CBS/NYT	44	47	3

- If Bob Dole is elected president in November, do you think your taxes would increase, decrease, or stay about the same?

		-----If Dole Is Elected-----		
		Taxes Will Increase	Stay Same	Taxes Will Decrease
Oct. 1996	CBS/NYT	40	34	19

- As a result of the budget agreement between Bill Clinton and Republicans in Congress which they say will balance the federal budget by the year 2002 and cut taxes for many Americans do you think the taxes you personally pay will go up, go down, or stay about the same?

		-----1997 Budget Plan-----		
		Taxes Will Go Up	Stay Same	Taxes Will Go Down
Jul. 1997	Yankelovich/CNN/Time	42	43	10

- Do you believe politicians when they promise to lower taxes?

		Yes	No
Mar. 1999	Fox News/Opinion Dynamics	9	87

NOTE: Asked of registered voters.

- When President Clinton talks about "targeted tax cuts," do you think he means you will get a tax cut or is he talking about giving somebody else a tax cut?

		Talking About Me	Someone Else
Mar. 1999	Fox News/Opinion Dynamics	18	62

NOTE: Asked of registered voters.

- Thinking about the federal income tax cuts President George W. Bush has proposed, do you expect your taxes to go down a lot, go down a little, or not go down at all?

		-----Under Bush Plan, Taxes Will-----		
		Go Down A Lot	Go Down A Little	Not At All
Feb. 2001*	Gallup/CNN/USA Today	13	69	15
Apr. 2001	AP	6	50	36
Mar. 2002+	AP	4	36	54

NOTE: *Asked of those who said they had watched Bush's Feb. 27, 2001 speech before a joint session of Congress. +Question wording was, "Thinking about the federal income tax cuts Congress passed last year, do you expect...?"

- With Republicans in control of Congress, do you think your taxes will increase, decrease, or stay about the same?

		-----With Republicans In Control-----		
		Taxes Will Increase	Stay Same	Taxes Will Decrease
Nov. 2002	CBS/NYT	40	40	14
Jan. 2003	CBS	38	43	14

- As you may already know, last year the United States Congress enacted several federal tax cuts that had been proposed by President Bush. In thinking about your federal taxes do you now pay more in taxes or less in taxes? And, do you feel strongly about that?

		Pay More, Feel Strongly	Pay More	Pay Less	Pay Less, Feel Strongly
Mar. 2004	Battleground	24	7	11	32

- In thinking about your taxes, do you think you now pay more in federal taxes or less in federal taxes? And, do you feel strongly about that?

		Pay More, Feel Strongly	Pay More	Pay Less	Pay Less, Feel Strongly
Mar. 2004	Battleground	30	12	10	27

- If George W. Bush's proposed tax cut is adopted, do you think it will or will not make a significant difference in the amount of money you have after taxes?

		-----Bush's Tax Cut-----	
		Will Make Difference	Will Not Make Difference
Feb. 2001	CBS/NYT	39	52
Mar. 2001	CBS/NYT	39	54
Apr. 2001	CBS/NYT	36	58
Apr. 2001	CBS/NYT	36	59

- Looking ahead, how much of a difference would this tax cut make for you and your family – a big difference, some difference, only a little difference, or no difference at all?

		-----Bush's Tax Cut-----			
		Big Difference	Some Difference	Only A Little	No Difference
Feb. 2001	Gallup/CNN/USA Today	18	26	33	20

- In the next several days, Congress may pass a plan that would cut taxes more than \$1 trillion over the next ten years. If the tax cut is enacted, do you think it will mostly help you and your family, hurt you and your family, or do you think it will not make much difference?

		-----Bush's Tax Cut-----		
		Help Family	No Difference	Hurt Family
May 2001	Gallup/CNN/USA Today	37	34	11

- As you may know, Congress passed and President Bush signed a law that would cut tax rates over the next 10 years. As part of the law, most taxpayers will receive a rebate check of \$300 to \$600 from the federal government in the next few months. How much of a difference will this tax rebate check make to you and your family – a big difference, some difference, only a little difference, or no difference at all?

		-----Bush's Tax Rebates-----			
		Big Difference	Some Difference	Only A Little	No Difference
Jul. 2001	Gallup/CNN/USA Today	11	21	30	33

- Have those tax cuts (enacted in 2001) made a significant difference in the amount of money you have after taxes, or not?

		-----Bush's Tax Cuts-----	
		Significant Difference	Not Significant Difference
Nov. 2002	CBS/NYT	17	74
Jan. 2003	CBS/NYT	20	76

- If George W. Bush is re-elected President in November, do you think your taxes will go up, go down, or stay about the same?

		-----If Bush is re-elected, my taxes will---		
		Go Up	Go Down	Stay About the Same
Aug. 2004	CBS News/NYT	36	5	55
Sep. 2004	CBS News/NYT	36	5	55
Oct. 2004	CBS News/NYT	31	5	61

- When you hear the President talk about income tax cuts, do you think you and your family will benefit financially from those cuts, or not?

		-----Benefit From Bush Tax Cuts-----	
		Yes	No
Feb.-Mar. 2003	Kaiser/NPR/Harvard	42	50

- Do you think the new tax law will – or will not – help your family's financial situation?

		-----Benefit From Bush Tax Cuts-----	
		Yes	No
May-Jun. 2003	Gallup/CNN/USA Today	35	56
Jun. 2003	Gallup/CNN/USA Today	34	56

- If John Kerry were to win the election in November, do you think your federal income taxes would go up, or not?

		-----If Kerry Wins, Taxes Will-----	
		Go Up	Not Go Up
Mar. 2004	Gallup/CNN/USA Today	58	27

- If a _____ gets elected president in 2008, do you think your taxes will go up, down or stay about the same?

		Feb. 27-28, 2007 Fox News/Opinion Dynamics		
		Up	Down	Stay the same
A Democrat		46	9	38
A Republican		44	5	45

TAXES AS A VOTING ISSUE: Voters who tell exit pollsters that taxes are the most important issue to them in casting their ballots, vote in overwhelming proportions for Republican presidential candidates. In presidential elections since 1984, the group that has selected taxes as most important to their vote (or one of the two issues in the Los Angeles Times national exit poll formulation) has ranged from a low of 5 percent in 2004 to a high of 17 percent (in 1984 and 2000) of the electorate.

Taxes as a Voting Issue, 1984-2004

- Which issues – if any – were most important to you in deciding whom to vote for? No issues really, civil rights, the federal budget deficit, foreign relations, government spending, environmental protection, farm problems, inflation, nuclear arms control, taxes, or unemployment? [accepted up to two responses] (LA Times, Nov. 1984)

- Which issues mattered most in deciding how you voted? Punishing criminals, helping the middle class, environment and pollution, economic prosperity and jobs, the federal budget deficit, not raising taxes, defense spending, U.S.-Soviet relations, or abortion? [accepted up to two responses] (CBS/NYT, Nov. 1988)
- Which one or two issues mattered most in deciding how you voted for president? Health care, federal budget deficit, abortion, education, economy/jobs, environment, taxes, foreign policy, or family values? [accepted up to two responses] (VNS, Nov. 1992)
- Which issues – if any – were most important to you when deciding how you would vote for president today – moral values, education, jobs/the economy, the environment, taxes, abortion, health care, poverty, federal budget deficit, crime/drugs, foreign affairs or none of the above? [accepted up to two responses] (LA Times, Nov. 1992)
- Which one issue mattered most in deciding how you voted for president? Foreign policy, Medicare/Social Security, taxes, crime/drugs, economy/jobs, education, or the federal budget deficit? [accept only one response] (VNS, Nov. 1996)
- Which issues, if any, were most important to you in deciding how you would vote for president today? Moral/ethical values, education, jobs/the economy, the environment, taxes, abortion, health care, poverty, federal budget deficit, crime/drugs, foreign affairs, or none of the above? [accepted up to two responses] (LA Times, Nov. 1996)
- Which one issue mattered most in deciding how you voted for president? World affairs, Medicare/Prescription drugs, health care, economy/jobs, taxes, education, Social Security? [accept only one response] (VNS, Nov. 2000)
- Which issues, if any, were most important to you in deciding how you would vote for president today? Moral/ethical values, education, jobs/the economy, the environment, taxes, abortion, health care, Social Security, budget surplus, Medicare/prescription drugs, foreign affairs, or none of the above? [accepted up to two responses] (LA Times, Nov. 2000)
- Which one issue mattered most in deciding how you voted for president? Taxes, education, Iraq, terrorism, economy/jobs, moral values, health care? [accept only one] (NEP, Nov. 2004)
- Which issues, if any, were most important to you in deciding how you would vote for president today? Moral/ethical values, jobs/economy, terrorism/homeland security, situation in Iraq, social issues such as abortion and gay marriage, education, taxes, health care, foreign affairs, Social Security, Medicare/prescription drugs, or none of the above? [accepted up to two responses] (LA Times, Nov. 2004)

Year	National Exit Pollster	Top Issue (Compared with Taxes)	-----How Voters Who Selected Taxes----- -----As Their Top Issue Voted-----				
1984	LA Times	Govt. Spending Taxes	22 17	Reagan	80	Mondale	20
1988	CBS/NYT	Helping the middle class Taxes	25 14	Bush	68	Dukakis	30
1992	VNS	Economy/Jobs Taxes	42 14	Bush	56	Clinton	25
1992	LA Times	Economy/Jobs Taxes	56 13	Bush	61	Clinton	24
1996	VNS	Economy/Jobs Taxes	26 14	Dole	73	Clinton	19
1996	LA Times	Morals/ Ethical Values Taxes	40 16	Dole	64	Clinton	25
2000	VNS	Economy/Jobs Taxes	18 14	Bush	80	Gore	17

2000	LA Times	Morals/ Ethical Values	35				
		Taxes	17	Bush	71	Gore	27
2004	NEP	Moral Values	22				
		Taxes	5	Bush	57	Kerry	43
2004	LA Times	Morals/ Ethical Values	40				
		Taxes	9	Bush	61	Kerry	38

- I'm going to read you several positions on issues that some Democrats are running for Congress are taking. For each one please tell me whether, all other things being equal, you are more likely or less likely to vote for a Democratic candidate for Congress who takes that position, or whether it would make no difference to your vote either way.

NBC News/Wall Street Journal Sep. 30-Oct. 2, 2006

	More likely	Less likely	No difference
Favors raising the minimum wage from five dollars fifteen cents to seven dollars and twenty-five cents an hour over the next couple of years.	65	15	19
Favors a phased withdrawel of American troops from Iraq.	57	27	13
Opposes making the federal tax cuts of the past few years permanent.	39	36	22
Opposes changing Social Security to allow workers to invest some of their Social Security taxes in the stock market.	37	36	25

TAX CHANGES

THE ESTATE TAX: *In November 2002, CBS News/New York Times pollsters asked two questions about the estate tax, telling people that the tax would apply only to estates worth \$3.5 million in a few years and would be eliminated altogether in 2010. They then asked whether the estate tax should be eliminated altogether or whether it should only be applied to the very largest estates. In the first question, 41 percent said it should be eliminated altogether, and 54 percent wanted it applied only to the very largest estates. The results were 44-47 percent when the pollsters associated the proposal with George W. Bush. In the 2005 and 2006 Harris Interactive/Tax Foundation polls, people thought the federal estate tax was the worst tax, ahead of the federal income tax. Although the estate tax has never been an issue that people volunteer spontaneously as a critical issue, it appears to be another tax that many people just don't like with nearly two-thirds in the 2007 Harris Interactive/Tax Foundation survey favoring its elimination.*

- How much do you think one person should be allowed to inherit – none, \$100,000 or less, \$100,000 to \$1 million, \$1 million to \$10 million, or no limit?

		-----How Much Should A Person Be Allowed to Inherit?-----				
		None	\$100,000 Or Less	\$100,000- \$1 million	\$1 Million- \$10 Million	No Limit
Jul. 1935	Roper/Fortune					
	Total	1	14	16	2	52

Prosperous	1	8	16	2	59
Upper Middle	1	13	16	3	51
Lower Middle	1	16	16	2	51
Poor	1	17	15	2	47

- Some taxes are paid to the federal government in Washington and some are paid to state and local governments. Using a scale of 1 to 5, where one means "very fair" and five means "not at all fair," please indicate what you think of these federal taxes in terms of fairness.

Mar. 2007	Harris/Tax Foundation				
	Very fair		Fair		Not at all fair
	1	2	3	4	5
Cigarette, beer, and wine taxes	29	12	24	15	21
Corporate income taxes	16	10	32	17	25
Social security payroll taxes	8	9	42	21	19
Gas taxes	6	7	24	28	35
Estate taxes	5	6	23	25	42
Federal income taxes	4	9	39	31	17

- If taxes had to be raised in order to increase revenues, how would you feel about raising the following types of federal taxes?

Mar. 2007	Harris Interactive			
	-----Should-----		-----Should not-----	
	Definitely	Probably	Probably	Definitely
Cigarette taxes	52	21	8	16
Beer and alcohol taxes	42	31	9	15
Estate taxes	11	19	25	39
Gas taxes	4	11	22	60
Income taxes	3	12	26	55
Social security taxes	2	10	22	61
Medicare taxes	1	7	24	63

- I'm going to read you some positions that someone running for Congress could take. For each, please tell me whether you would be more likely to vote for a candidate for Congress who takes this position, less likely to vote for this candidate, or would it not make a difference to you either way? Favors repealing the estate tax.

Jun. 9-12, 2006	NBC/WSJ	More likely 48	Less likely 18	No difference 27
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- Here are some tax reductions that will be considered by Congress. For each one I mention, please tell me whether you think it will help you and your family a lot, help some, help very little, or not help at all. If you are not sure, please do not hesitate to say so...A reduction in the inheritance tax?

Apr. 1997	NBC/WSJ	Inheritance Tax Cut -----Help You And Your Family-----			
		A Lot	Some	Very Little	None
		20	22	16	37

- Please indicate whether you would generally favor or oppose each of the following proposals which might be included in the plan to balance the budget by the year 2002...Reducing the taxes people must pay when they inherit money or property?

May 1997	Gallup/CNN/USA Today	----Cut Inheritance Tax----	
		Favor 61	Oppose 37

- Do you think the inheritance tax on estates worth more than six hundred thousand dollars should be reduced, or not?

		---Reduce Inheritance Tax---	
		Should	Should Not
Jun. 1997	NBC/WSJ	43	44

- Thinking about the federal inheritance tax, do you consider this tax too high, about right, too low, or don't you know enough to say?

		-----Inheritance Tax Is-----			
		Too High	About Right	Too Low	Don't Know
Jan. 2000	Gallup/CNN/USA Today	41	5	1	53

- Now, I would like to ask you a question about taxes that are paid on money or assets which are inherited when someone dies. As you may know, federal inheritance taxes currently apply to estates valued at more than \$1 million. A new proposal would eliminate all inheritance taxes on estates over \$1 million as well. Would you favor or oppose that proposal?

		---Inheritance Tax Cut---	
		Favor	Oppose
Jun. 2000	Gallup/CNN/USA Today	60	35

- If such a proposal (that would eliminate all inheritance taxes on estates valued at more than \$1 million) were passed into law, do you think you would or would not personally benefit from such a law in the future, or don't you know enough about it to say?

		-----Inheritance Tax Cut-----		
		Personally Benefit	Not Personally Benefit	Don't Know
Jun. 2000	Gallup/CNN/USA Today	17	43	39

- Candidate A believes that a large estate left to heirs should be taxed at a rate of 50 percent for anything over \$1.2 million. Candidate B believes that the estate tax is unfair to heirs and should be eliminated. Who do you support?

		Candidate A/ Keep Tax As Is	Candidate B/ Eliminate Estate Tax
Jul. 2000	Zogby International	15	75

- I would like to ask you a couple of questions about taxes that are paid on money or assets which are inherited when someone dies. As you may know, federal inheritance taxes currently apply only to estates valued at more than \$1 million. Which of the following would you prefer to see Congress do this year – change the laws to eliminate all inheritance taxes on all estates, eliminate inheritance taxes on small businesses and family farms but otherwise leave the taxes unchanged, or leave inheritance tax laws unchanged?

		-----Changes to Inheritance Tax-----		
		Eliminate It	Elim. For Small Biz/Farms	Leave Unchanged
Feb. 2001	Gallup/CNN/USA Today	39	30	25

- Now, I would like to ask you a question about taxes that are paid on money or assets which are inherited when someone dies. As you may know, federal inheritance taxes currently apply only to estates valued at more than \$1 million. Which of the following would you prefer to see Congress do: Change the laws to eliminate all inheritance taxes on all estates, or leave inheritance tax laws unchanged?

		----Changes to Inheritance Tax----	
		Eliminate Tax	Leave Unchanged
Nov. 2002	Gallup/CNN/USA Today	50	46

- Currently the federal government taxes the estates – that is, the property and money – people leave when they die. In a few years, that tax will only apply to estates worth more than \$3.5 million, and by 2010 there would be no tax on any estate, no matter what it is worth. Which comes closer to your view? 1. There should be no tax on any estate or 2. The estate tax should be eliminated for most people, but kept in place for the very largest estates?

		No Estate Tax	Tax Only Large Estates
Nov. 2002	CBS/NYT	41	54
Mar.-Apr. 2008	CBS/NYT	44	47

- Currently the federal government taxes the estates – that is, the property and money people leave when they die. In a few years, that tax will only apply to estates worth more than \$3.5 million, and by 2010 there would be no tax on any estate, no matter what it is worth. Which comes closer to your view? 1. There should be no tax on any estate as George W. Bush proposes or 2. The estate tax should be eliminated for most people, but kept in place for the very largest estates as the Democrats propose?

		No Estate Tax	Tax Only Large Estates
Nov. 2002	CBS/NYT	44	47

- Do you favor or oppose each of the following economic proposals...eliminating the tax on estates, sometimes also called the “death tax?”

		---Eliminate Estate Tax---	
		Favor	Oppose
Jan. 2003	Fox News/Opinion Dynamics	67	21

- There is a federal estate tax – that is, a tax on the money people leave when they die. Do you favor or oppose eliminating this tax, or don’t you know enough to say? (Asked of half sample)

		-----Eliminate Estate Tax-----		
		Favor	Oppose	Don’t Know
Feb.-Mar. 2003	Kaiser/NPR/Harvard	54	16	29

- There is a federal estate tax that some people call the death tax. This is a tax on the money people leave when they die. Do you favor or oppose eliminating this tax, or don’t you know enough to say? (Asked of half sample)

		-----Eliminate Death Tax-----		
		Favor	Oppose	Don’t Know
Feb.-Mar. 2003	Kaiser/NPR/Harvard	60	15	26

NOTE TO QUESTIONS ABOVE: When those who favored eliminating the estate tax in both samples were asked, “Why do you favor eliminating the estate tax as it is now? Is this a reason or not...?” 92 percent agreed that “the money was already taxed once and shouldn’t be taxed again,” was a reason. Seventy-four percent agreed that “it might force the sale of small businesses and family farms” was a reason. Sixty-nine percent agreed that, “it might affect YOU someday” was a reason. Sixty-two percent agreed that “it affects too many people” was a reason. When those who opposed eliminating the estate tax in both samples were asked, “Why do you oppose eliminating the estate tax as it is now? Is this a reason or not...?” 63 percent agreed that, “it is a good way for the government to raise revenues” was a reason. Fifty-eight percent agreed that, “it affects only the wealthiest Americans, who can afford to pay taxes the most,” was a reason. Fifty-three percent agreed that, “it limits the power and influence of wealth,” was a reason. Forty-six percent agreed that, “wealthy people should give something back to the country when they die,” was a reason.

- Do you personally favor or oppose completely eliminating the estate tax – that is, the tax on property left by people who die?

		Favor	Oppose
Mar-Apr. 2005	Harris Interactive/Tax Foundation	68	17
Mar. 2006	Harris Interactive/Tax Foundation	68	19
Mar. 2007	Harris Interactive/Tax Foundation	66	19

- Some taxes are paid to the federal government in Washington and some are paid to state and local governments. Of the following federal taxes, which do you think is the worst tax – that is, the least fair?

		-----Least Fair Tax-----			
		Federal Estate	Federal Income	Social Security	Federal Corporate
Mar.–Apr. 2005	Harris Interactive/Tax Foundation	30	26	15	8
Mar. 2006	Harris Interactive/Tax Foundation	31	25	14	7

- Currently the federal government taxes the assets—that is, the property and money—someone leaves when they die if the assets are worth more than a certain amount of money. Do you favor or oppose placing this tax on assets when someone dies?

		Favor	Oppose
Mar.2005	NYT	17	76

(Asked of those who opposed) What if the tax was only collected on estates worth more than \$1.5 million? Then would you favor or oppose placing this tax on assets when someone die?

		Favor	Oppose
Mar.2005	NYT	27	46

- Under the current law, the federal tax on estates will be phased out between now and 2010, when there will be no tax on estates at all. Unless Congress acts, the tax cut will then expire and the tax will again be collected on estates worth more than \$1 million. Which comes closest to your opinion: 1. The federal government should tax estates worth more than \$1 million, or 2. It should only tax estates worth more than \$3.5 million, or 3. The federal tax on all inheritances should be permanently eliminated?

		More Than \$1M	More Than \$3.5M	Eliminate All Estate Tax
Mar.2005	NYT	23	20	50

REFORMING THE TAX SYSTEM: *Very few people think that the federal tax system is fine the way it is. In Harris's March 2007 question, 38 percent said it should be completely overhauled. How high a priority tax reform is depends on what it is being compared to.*

- Which of the following statements best describes your opinion of the federal tax system: it is fine the way it is, it needs minor changes, it needs major changes, it should be completely overhauled?

		Fine	Minor changes	Major changes	Overhaul
Mar-Apr. 2005	Harris/Tax Foundation	2	16	42	35
Mar. 2006	Harris/Tax Foundation	2	14	40	40
Mar. 2007	Harris/Tax Foundation	3	15	39	38

- If you could choose one plan to collect all federal taxes, of these listed, which federal tax plan would you prefer: a flat-rate income tax with no deductions, the current graduated income tax with deductions, a national sales tax?

		Flat tax	Graduated	National sales
Mar.-Apr. 2005	Harris/Tax Foundation	37	19	19
Mar. 2006	Harris/Tax Foundation	33	21	20

- There has been some talk about the federal budget deficit recently. Which one of the following do you think is the best way to reduce the federal budget deficit?

		Increase Taxes	Reduce defense & military spending	Reduce domestic spending
Feb. 2007	PSRA/Pew Research Center	9	33	36

- As I read you some things the new Congress might do over the next two years, please tell me if you think each should be one of their top priorities, a lower priority, or shouldn't be done at all. What about...major reform of the federal income tax system?

		-----Reforming Tax System-----		
		Top Priority For Congress	Lower Priority For Congress	Not Done
Nov. 2002	PSRA/Newsweek	65	21	7

NOTE: When ranked according to top priority, "major reform of the federal income tax system" ranked second out of eleven categories. The other items were "helping seniors pay for prescription drugs" (80 percent), "creating the new Homeland Security department that President Bush wants, with a reduced role for federal employee unions" (43 percent), "making President Bush's 10-year, \$1.3 trillion dollar tax cut program permanent" (42 percent), "approval of conservative judges President Bush has nominated for the federal courts" (30 percent), "new tax cuts for investors, such as increasing deductions for investment losses or removing double taxation on stock dividends" (29 percent), "limiting or eliminating affirmative action preferences for minorities and women" (28 percent), "giving religious charities a bigger role in providing government social services" (26 percent), "relaxing environmental regulations to allow oil drilling in the Arctic National Wildlife Refuge" (26 percent), "Social Security reform to allow some of the tax money collected to be invested in the stock market" (24 percent), and "new laws to restrict abortion" (24 percent).

- For each issue I named, please tell me what kind of priority you think Bush and the Congress should give it – the highest priority, a high priority but not the highest, a middle priority, or a lower priority... Taxes?

		-----Reforming Tax System-----			
		Highest Priority	High Priority	Middle Priority	Lower Priority
Dec. 2002	ABC/WP	19	36	35	10

NOTE: When ranked according to highest priority, "taxes" ranked ninth out of ten categories. The other items were "homeland security" (49 percent), "the U.S. campaign against terrorism" (48 percent), "the economy" (41 percent), "the situation with Iraq and Saddam Hussein" (39 percent), "education" (34 percent), "the cost, availability, and coverage of health insurance" (28 percent), "Social Security" (26 percent), "the cost of prescription drugs" (21 percent), and "the environment" (18 percent).

- For each issue I name, please tell me what kind of priority you think Bush and Congress should give it – the highest priority, a high priority but not the highest, or a lower priority than that.... Taxes?

		-----Reforming Tax System-----		
		Highest Priority	High Priority	Lower Priority
Apr. 2003	ABC/WP	30	51	17
Jan. 2005	ABC/WP	19	60	19
Feb. 2005	Washington Post	27	54	17
Jan. 2006	ABC/WP	27	54	17

NOTE: In the January 2005 survey, when ranked according to highest priority, "taxes" was tied for ninth out of twelve categories. The other items were "situation in Iraq" (61 percent), "the U.S. campaign against terrorism" (52 percent), "education" (44 percent), "the economy" (43 percent), "health care" (40 percent), "Social Security" (35 percent), "the federal budget deficit" (32 percent), "immigration issues" (20 percent), "the environment" (19 percent), "reducing political partisanship in Washington" (16 percent), and "restricting medical malpractice and class-action lawsuits" (13 percent).

- What would you say is the one most important problem you would like to see (George W.) Bush and the Congress deal with this year (2007)?

		Percentage who say taxes
Jan. 2007	ABC News/Wash Post	1

- Finally, all things considered, do you think our federal tax system as it stands today has a lot of serious problems in it and needs a major overhaul, or has some problems that can be fixed with some relatively minor changes, or that, everything considered, the system is pretty much all right as it is now?

		-----Feelings About Tax System-----		
		Serious Problems/ Major Overhaul	Some Problems/ Minor Changes	All Right As Is
Apr. 1986	Roper GfK-NOP	43	49	6

- And, which political party – the Republicans or the Democrats – do you think is doing a better job reforming the nation’s federal income tax system?

		Best Party On -----Reforming Tax System-----	
		Democratic Party	Republican Party
Feb. 1985*	NBC	37	40
Oct. 1985	NBC/WSJ	30	42
Jun. 1986	NBC/WSJ	24	42
Aug. 1986	NBC/WSJ	25	44

NOTE: *Question wording was “...better able to deal more fairly with this country’s income tax system?”

- There is much discussion about whether or not it is necessary to make major changes in America’s institutions and systems. In each of the following areas, do you believe that major changes, minor changes, or no real changes are necessary?

		-----System Needs-----		
		Major Changes	Minor Changes	No Real Changes
Nov. 1993	Roper GfK-NOP			
	Our health care system	75	18	5
	Our welfare system	73	18	5
	Our prison system	66	22	6
	Our tax system	64	27	6
	Our public education system	62	29	5
	Our legal system	58	29	9
	Our social security system	40	35	18
	The way we elect our nation’s leaders	35	31	30

- Do you feel that the current income tax system is basically fair, or basically unfair? (If Unfair) Do you think the system could be made fair with some minor adjustments, or does it need a complete overhaul?

		-----Feelings About Tax System-----			
		Fair	Unfair/ Needs Minor Adjustments	Unfair/ Needs Major Overhaul	Unfair/ Not Sure (Vol.)
Jul. 1994	NBC/WSJ	38	19	37	3
Apr. 1995	NBC/WSJ	28	15	51	2
Mar. 1996	NBC/WSJ	30	16	47	3

NOTE: In Jan. 1994, NBC/WSJ asked, “Which of the following statements comes closer to your point of view? Statement A: It will be possible to control health care costs and cover all Americans by making changes in the current health care system. Statement B: It will not be possible to control health care costs and cover all Americans without a complete overhaul of our current health care system?” Twenty-seven percent chose Statement A and 68 percent chose Statement B. When NBC/WSJ asked the question in Mar. 1993, 22 percent chose Statement A and 74 percent chose Statement B.

- Which of the following statements best represents what you feel about the federal tax system: It needs to be completely overhauled, it needs major changes, it needs minor changes, or it is basically fine the way it is?

		-----Feelings About Tax System-----			
		Completely Overhauled	Major Changes	Minor Changes	Basically Fine
Nov. 1997	Gallup/CNN/USA Today	38	35	21	5
Jan. 2000	Gallup/CNN/USA Today	26	35	28	9
Dec. 2004	Gallup/CNN/USA Today	24	35	29	11

NOTE: In Sep. 1993, Gallup asked, "Which of the following statements best describes your opinion of the nation's health care system: The health care system is fundamentally sound, or the health care system is fundamentally unsound? (If Sound) Do you think the system requires some minor changes or not? (If Unsound) Do you think the system needs to be completely rebuilt from scratch, or do we just need to make major changes in the system we now have?" Twenty-one percent said "unsound, start from scratch," 52 percent said "unsound, major changes," 18 percent said "sound, minor changes," and 3 percent said "sound, no changes."

- Which of the following statements comes closest to expressing your overall view of the federal tax system in this country? (1) On the whole, the federal tax system works pretty well and Congress should make only minor changes to make it work better. (2) there is so much wrong with the federal tax system that Congress should completely change it?

		-----Congress Should-----	
		Completely Change It	Make Minor Changes
Feb.-Mar. 2003	Kaiser/NPR/Harvard	52	44

- Do you think the federal tax system is too complicated, or not?

		Too Complicated	Not Too Complicated
Mar. 1999	AP	66	28
Apr. 2005	AP/Ipsos	70	28

- Would you be willing to give up some deductions and credits to make the tax simpler, or not?

		Yes	No
Apr. 2005	AP/Ipsos	45	51
Mar.-Apr. 2006	Harris/Tax Foundation	54	21
Mar. 2006	Harris/Tax Foundation	52	22

Note: Harris wording does not include "and credits"

- How complex do you think the current federal income tax system is? Do you think it is very complex, somewhat complex, not too complex or not complex at all?

		Very Complex	Somewhat Complex	Not Too Complex	Not At All Complex
Feb.-Mar. 2003	Kasier/NPR/Harvard	50	36	8	3
Mar.-Apr. 2005	Harris/Tax Foundation	46	35	9	2
Mar. 2006	Harris/Tax Foundation	48	32	9	1

(Asked of those who think the current system is complex) Do you think it is complex because...?

		Yes	No
Feb.-Mar. 2003	Kaiser/NPR/Harvard		
	There are so many different kinds of deductions and tax credits, and so many rules about how to take them	95	3
	It requires too much record-keeping	63	36
	There are too many different tax rates, such as 15%, 25%, and 35%	61	34

The forms are too hard to fill out 59 39

- As you may know, President Bush has said that reforming the tax code will be one of his top priorities during his second term. Do you think Bush should reform the tax code, or not?

		-----Bush Should Reform Tax Code-----	
		Yes	No
Jan. 2005	L.A. Times	59	24

- How much do you approve or disapprove of President Bush's positions on the following issues...simplifying the tax code?

		Strongly Approve	Somewhat Approve	Somewhat Disapprove	Strongly Disapprove
Mar. 2005	Harris	34	25	11	16

- Regardless of whether you think Bush should reform the tax code, which of the following should be Bush's top priority in reforming the tax code: Maintaining the principle that wealthier families should pay a higher percentage of their income on taxes than middle or lower income families, or insuring that all taxpayers pay the same flat tax rate on their incomes, or eliminating the income tax and using just a sales and consumption tax or eliminating loopholes to insure that businesses pay all taxes they owe or cutting taxes on savings and investments such as capital gains from stocks?

Jan. 2005	L.A. Times	
	Wealthier families pay more	33
	Eliminating loopholes for businesses	33
	All taxpayers pay the same flat tax rate	27
	Eliminating income tax with sales tax	8
	Cutting taxes on savings/investments	6

- When you hear people talk about federal tax reform or about reforming the federal tax system, what do you think that really means?

Jan. 2005	Fox News/Opinion Dynamics	
	Simplifying tax rules/tax forms	14
	Making the system more fair	13
	Changing the way taxes are calculated	12
	Lowering taxes	10
	Raising taxes	8
	Helping the rich/skeptical	6
	Ending double taxation of savings/investments	2
	Changing to flat tax	1
	Not sure	31

- The current income tax system taxes high income people at higher rates and lower income people at lower rates. Some people have proposed replacing that system with a flat tax, which would tax people at all income levels at one, flat tax rate. Would you favor or oppose replacing the current income tax system with one flat tax rate, or don't you know enough about it yet to say?

		Favor	Oppose	Don't Know Enough
Jan. 2005	CBS/NYT	29	33	36

- Would you favor or oppose a flat tax whereby everybody, whatever they earned, would pay income taxes on the same percentage of their income over some minimum level?

		Favor	Oppose
Mar-Apr. 2005	Harris Interactive/Tax Foundation	54	21

- Which tax system would you prefer?

Apr. 2005 Blum & Weprin/NBC News

A system like the one we now have, with higher rates for people with higher incomes	55
A flat tax with the same rate for everyone and no deductions allowed	39

- For each issue I've named, please tell me if you think Bush will or will not make substantial progress on it in the next four years.....Taxes?

		-----Reforming Tax System-----	
		Yes, Will Make Progress	No, Will Not Make Progress
Jan. 2005	ABC/WP	52	46

- To begin with, how important are each of the following issues for President Bush to deal with in his second term... Tax reform?

		-----Tax Reform-----			
		Extremely Critical	Very Important	Somewhat Important	Not Very Important
Jan. 2005	SRB/Time	17	44	25	8

NOTE: When ranked according to extremely critical, "taxes" ranked ninth out of nine categories. The other items were "war in Iraq" (45 percent), "jobs and the economy" (37 percent), "homeland security" (36 percent), "education" (35 percent), "Social Security reform" (30 percent), "the environment" (24 percent), "moral values issues, such as abortion and gay marriage" (19 percent), and "attempting to bring peace between the Israeli's and Palestinians" (18 percent).

- Next, I have some questions about the Bush administration. Whether or not you support Bush, do you think the Bush administration will or will not be able to do each of the following in its second term in office.....improve the federal tax system?

		Yes, Will	No, Will Not
Jan. 2005	Gallup/CNN/USA Today	49	47

DOING TAXES: *Very few taxpayers tell pollsters they love doing their taxes. At the other end of the spectrum, roughly 25-30 percent say they hate doing them. When the IRS was in the congressional spotlight in the late 1990s, favorable views about the agency went down. They have improved a little since then. People would rather have a root canal than be audited. They are divided about whether they would rather have dental work or do taxes.*

- All in all, which of the following best describes how you feel about doing your income taxes – you love it, you like it, you dislike it, or you hate it?

		-----Like Doing Your Taxes-----				
		Love	Like	Dislike	Hate	Neither (Vol.)
Mar. 1990	Gallup/CNN/USA Today	2	21	33	30	10
Mar. 1991	Gallup/CNN/USA Today	2	22	40	25	8
Apr. 2000	Gallup/CNN/USA Today	3	15	39	32	9
Apr. 2001	Gallup/CNN/USA Today	3	21	35	31	6

- Which comes closest to your status for filing your 2005 income tax return – have you: 1. finished, already filed 2. started, but not finished, 3. not started yet 4. don't know

		Finished	Started, but not finished	Not started yet
Apr. 2-3, 1997	Fox News/Opinion Dynamics	58	24	13
Apr. 7-8, 1998	Fox News/Opinion Dynamics	67	19	10
Apr. 5-6, 2000	Fox News/Opinion Dynamics	64	20	10
Apr. 2-3, 2002	Fox News/Opinion Dynamics	62	20	13
Apr. 4-5, 2006	Fox News/Opinion Dynamics	65	19	12

- If you receive a tax refund this year, what will you or did you do with most of the money you received? 1. Pay off bills 2. Buys something new 3. Save it 4. Invest it 5. Combination 6. Other/not sure 7. Never receive refund

		Bills	Buy	Save	Invest	Combination	Other	Not Receive
Apr. 2004	Fox News/Opinion Dynamics	29	8	17	10	10	6	20
Mar. 2005	Fox News/Opinion Dynamics	31	7	22	8	9	6	18
Apr. 2006	Fox News/Opinion Dynamics	32	7	19	9	10	8	17

- Next I'm going to read some behaviors. For each, please tell me whether you personally believe that it is morally acceptable, morally wrong, or is it not a moral issue

Feb. 1-5, 2006 PSRA/Pew Research Center

	Wrong	Acceptable	Not a moral issue
Married people having an affair	88	3	7
Not reporting all income on taxes	79	5	14
Drinking alcohol excessively	61	5	31
Having an abortion	52	12	23
Smoking marijuana	50	10	35
Homosexual behavior	50	12	33
Telling a lie to spare someone's feelings	43	23	26
Sex between unmarried adults	35	22	37
Gambling	35	17	42
Overeating	32	6	58

- All in all, which of the following best describes how you feel about doing your income taxes?

		-----Like Doing Your Taxes-----				
		Love	Like	Dislike	Hate	Neither (Vol.)
Mar.-Apr. 2005	Harris Interactive/ Tax Foundation	1	11	45	25	19

- People have strong feelings about some issues, and not so strong feelings about others. On this card there is a scale of feelings – absolutely delighted, pleased, somewhat satisfied, no real feelings one way or the other, somewhat dissatisfied, angry, and boiling mad. Using this scale, how would you describe your feelings when you think about...the amount of taxes you pay?

		-----Feel About Doing Taxes-----						
		Delighted	Pleased	Satisfied	None	Dissat.	Angry	Boiling
Aug. 1996	Roper GfK-NOP	1	5	12	15	37	18	11

- Does the process of paying your taxes make you feel mostly...?

		-----Process of Paying Your Taxes-----					
		Frustrated	Happy	Satisfied	Neutral	Anxious.	Angry
Apr. 2005	Blum & Weprin/NBC News	17	4	15	41	10	7

- I'm going to read you a short list of things that might make people feel stress. As I read each one, tell me if this is something that makes you feel a lot of stress, some stress, only a little stress, or no stress at all. How about...doing your taxes?

		-----Stress About Doing Taxes-----			
		A Lot	Some	A Little	None
Dec. 1999	PSRA/Kaiser	17	19	24	37

NOTE: "Doing your taxes" ranked first out of four items in terms of "a lot" of stress. The other categories were "dealing with your health insurance company" (14 percent), "dealing with your auto mechanic or the place that services your vehicle" (12 percent), and "dealing with your auto insurance company" (7 percent).

- About how many hours have you or will you spend doing your income taxes this year?

		-----Time To Do Taxes-----				
		Less 1 Hr.	1-3 Hrs.	3-5 Hrs.	5-10 Hrs.	10+ Hrs.
Mar. 1991	Gallup	12	34	15	13	9

- Have you ever been reviewed by the IRS – that is the Internal Revenue Service?

		-----Reviewed by IRS-----	
		Yes	No
Oct. 1997	NBC/WSJ	21	79

(Asked of those who said they were reviewed) Do you believe that you were treated fairly or unfairly in your dealings with the IRS?

		Treated Fairly	Treated Unfairly
Oct. 1997	NBC/WSJ	57	42

(Asked of those who said they were reviewed) There have been a number of incidents in which the IRS is alleged to have behaved unethically or treated people unfairly during audits. Do you believe that these were isolated incidents, or is this something you think occurs fairly regularly?

		-----Abuse By IRS-----	
		Isolated Incidents	Occurs Regularly
Oct. 1997	NBC/WSJ	19	70

- How are your taxes usually prepared?

Harris Interactive/Tax Foundation

	Mar.-Apr. 2005	Mar. 2006	Mar. 2007
I pay an outside tax preparer	35	36	34
By me or someone in my house using software like TurboTax or TaxCut	30	33	39
By me or someone in my house using tax forms	24	22	17
By a friend or family member outside my house	6	5	5
Other	6	4	5

- How do you prepare your taxes – do you or someone else in your household use an account and/or tax preparer, a computer software program, a pencil and a calculator?

Mar. 2005 Fox News/Opinion Dynamics

Accountant or tax preparer	61
Computer software program	19
Pencil and a calculator	16
Not sure	3

- Which of the following best describes how you do your income taxes?

Apr. 2005 Blum & Weprin/NBC News

You prepare and file them well ahead of the April 15 deadline	76
You prepare and file them at the last minute	19
You get an extension from the IRS	4

- Now let me ask you about a few specific agencies. Using this card, is your opinion of them highly favorable, moderately favorable, or not too favorable, or rather unfavorable...I.R.S. (Internal Revenue Service)

		-----IRS-----
		Total
		“Favorable”
1983	Roper GfK-NOP	51%
1984	Roper GfK-NOP	60
1985	Roper GfK-NOP	48
1986	Roper GfK-NOP	49
1992	Roper GfK-NOP	37
1995	Roper GfK-NOP	36
1996	Roper GfK-NOP	41
1997	Roper GfK-NOP	34
1998	Roper GfK-NOP	32
1999	Roper GfK-NOP	37
2000	Roper GfK-NOP	41
2001	Roper GfK-NOP	46

	-----Aug. 1983-----					-----Jul. 2001-----				
	Highly Fav.	Not Too Fav.	Not Too Unfav.	Highly Unfav.	Don't Know	Highly Fav.	Not Too Fav.	Not Too Unfav.	Highly Unfav.	Don't Know
NPS	34	43	8	3	12	30	50	8	3	9
FBI	29	46	14	5	6	14	45	23	8	10
FDA	31	42	15	5	6	20	49	19	6	6
USPS	--	--	--	--	--	31	47	14	6	2
USFS	--	--	--	--	--	26	48	9	5	13
CDC	--	--	--	--	--	27	45	11	3	13
NASA	--	--	--	--	--	23	46	14	5	12
FCC	18	47	13	4	17	12	45	17	5	20
FAA	18	46	12	5	19	13	47	17	5	18
FTC	10	50	14	4	21	7	46	15	5	27
NIH	--	--	--	--	--	17	50	12	4	17
USBC	--	--	--	--	--	16	54	14	4	13
EPA	21	35	22	12	9	15	49	19	7	10
FEMA	--	--	--	--	--	18	45	14	3	19
SEC	13	42	12	3	30	11	40	13	3	32
CIA	15	38	24	9	13	12	37	25	8	17
IRS	12	38	28	16	6	7	39	30	20	5
BATF	--	--	--	--	--	12	40	24	12	12
SSA	--	--	--	--	--	14	46	24	9	7
BLM	--	--	--	--	--	8	41	18	5	28

- Overall, how would you rate the job the Internal Revenue Service or IRS does – excellent, pretty good, only fair, or poor?

		-----IRS-----
		Total
		“Excellent” or “Pretty Good”
2000	Harris Interactive	44
2001	Harris Interactive	63
2003	Harris Interactive	51
2004	Harris Interactive	54
2007	Harris Interactive	55

- How good a job do you think the IRS does in enforcing the tax laws so that everyone pays what they should pay? Would you say it does an excellent job, a good job, not too good a job, or a poor job of enforcing the tax laws so that everyone pays what they should pay?

		-----IRS-----
		Total
		“Excellent” or “Good”
2005	Blum & Weprin/NBC News	52

- There have been a number of incidents in which the IRS is alleged to have behaved unethically or treated people unfairly during audits. Do you believe that these were isolated, or is this more something you think occurs fairly regularly?

		Isolated Incidents	Fairly Regular
Apr. 2005	Blum & Weprin/NBC News	42	43

- In your dealings with the IRS do you feel you have been treated fairly or unfairly, or have you not had enough experience with the IRS to say?

		Fairly	Unfairly	Not Enough To Say
Apr. 2005	Blum & Weprin/NBC News	49	5	46

- Do you think most people cheat on their taxes, many people cheat on their taxes, only a few people cheat on taxes, or do you think almost no one cheats on their taxes?

		Most People	Many People	Only A Few	Almost No One
Apr. 2005	Blum & Weprin/NBC News	9	30	51	4

- Do you think any of your friends or neighbors cheat on their taxes?

		Yes	No	Not Sure
Mar. 2005	Fox News/Opinion Dynamics	38	35	28

- Have you ever been tempted to cheat on your taxes, or haven't you?

		Yes	No
Apr. 2005	Blum & Weprin/NBC News	14	85

- Do you believe it is becoming easier for someone to cheat on their income taxes, has there been no change, or is it becoming harder for someone to cheat on their income taxes?

		Easier	No Change	Harder
Apr. 2005	Gallup	21	35	30

- Are you planning to, or did you already, send your tax return to the IRS by mail, or electronically by computer?

		Mail	Electronically
Mar. 1997	Gallup	77	15
Apr. 1999	Gallup	66	20
Apr. 2001	Gallup	62	28
Apr. 2003	Gallup	52	34
Apr. 2005	Gallup	43	44

- If you had to make a choice, which of the following would you prefer, an audit by the IRS or root canal surgery?

		-----Personally Prefer-----
		Root Canal IRS Audit
Mar. 1997	The Polling Company	47 40

- If you had a choice, do you think you would rather have a root canal at the dentist or be audited by the IRS?

		-----Personally Prefer-----	
		Root Canal	IRS Audit
Apr. 2000	Fox News/Opinion Dynamics	51	34

NOTE: Asked of registered voters.

- If you had to choose, which would you prefer: prepare taxes or go to the dentist?

		-----Personally Prefer-----	
		Prepare Taxes	Go To Dentist
Apr. 2005	AP/Ipsos	48	49

NOTE: Asked of registered voters.

- If you could choose one person to have audited by the IRS, who would it be: your mother-in-law, your boss, or your congressman?

		-----Choose To Get Audited-----		
		Mother-In-Law	Boss	Congressman
Jan. 1998	Fox News/Opinion Dynamics	3	8	60
Mar. 1999	Fox News/Opinion Dynamics	3	8	68

NOTE: Asked of registered voters.

Polling Issues in Surveys on Taxes

From the 1930s to the 1970s, when a small number of national pollsters were in the field, it was relatively easy to compare their polling results and to make some sense of the findings. Today there are some fourteen national pollsters in the field regularly, and their tremendous output presents a serious challenge for any analyst. Changes in the polling industry compound the difficulty. Media-polling partnerships dominate the public polling business today, and the pollsters follow the media's ever-changing agenda. Some topics get serious attention for a short period of time, and then the media and their poll partners move on to something new. Many questions were asked about the Social Security payroll tax in the early 1980s, but such questions are hard to find today. Without trends, it is hard to know how or if attitudes are changing.

This document brings together trends from major survey organizations and commentary on the tax burden, value for tax dollars, tax fairness, progressivity, taxes and the deficit, politicians' credibility on taxes, and finally, views of the IRS and on preparing taxes. The collection here is comprehensive, but it is also full of unresolved contradictions making it difficult to know exactly what people are saying about taxes.

*Pollsters approach the subject in different ways, of course, and this produces some of the confusion. That is why it is especially important to be attentive to **question wording**. Slight changes in wording can skew results. A series of identical questions from one pollster in 1996 showed that people thought Bob Dole would do a better job of handling taxes than Bill Clinton, but another pollster's questions asked at roughly the same time gave Clinton the edge. The first pollster asked people whether they "trusted" Bob Dole or Bill Clinton on taxes. Is it possible that people were responding to the issue of trust, on which Dole excelled, and not to the issue of taxes when answering the first question? Here is another example. Today many surveys show that people prefer reducing the deficit to additional tax cuts. But a change of emphasis calls those responses into question. In early 2003, NBC News and the Wall Street Journal pollsters asked whether stimulating the economy or controlling the deficit should be the greater priority for the*

president and Congress. Stimulating the economy was preferred by more than two-to-one. In February 2003, when the Pew Research Center asked two questions about how to pay for proposed increases in military and homeland defense spending, a plurality in one question said they preferred to pay for the increases by postponing or reducing tax cuts rather than reducing spending on domestic programs or adding to the budget deficit. In the other formulation, people were much less likely to want to raise taxes to pay for the increased expenditures and preferred to add to the deficit or reduce spending on domestic programs. Although it's tempting to say that you can prove whatever you want with poll questions about the deficit, our review of questions about it in three different periods (the mid-1940s, the early 1980s, and the late 1990s on) show that there is a structure to people's beliefs about it.

Studying question wording can yield interesting insights. The Republicans may have an advantage with the public on holding taxes down or holding the line on taxes, but not on cutting them. Recent questions show that neither party has a consistent advantage when people are simply asked about "taxes."

It is important in interpreting survey results to know how strongly or intensely people feel about things. In a Harris question asked six times since 1970, roughly 60 percent say that they have reached "the breaking point" on taxes – a pretty serious indictment. Another question asked by Gallup more than thirty times since 1947, almost always shows that majorities say their taxes are too high. Yet, when Gallup asks people to name the most important problem facing the nation, taxes (or the deficit) hardly ever takes the top spot. In polls in early 2004, concern about the tax burden pales in comparison to concern about war, terrorism, or the economy.

*Here's another area where **intensity** matters. Since the questions were first asked in the 1970s, as this document shows, people have consistently told pollsters that the rich do not pay their fair share of taxes. People have long told the pollsters that Republican policies favor the rich. In 2003, in every poll we've seen, substantial proportions give that response about President George W. Bush's tax plans. But it is hard to know how politically consequential the sentiment is. In the January 2004 Gallup, CNN, USA Today poll, 57 percent approved of the job George W. Bush was doing handling taxes. The March 2004 ABC News poll found 50 percent approving and 47 percent disapproving. The March 2004 Princeton Survey Research Associates/Newsweek poll found disapproval outweighing approval (49 to 43 percent). If people felt strongly that the Bush tax plan is a sop to the rich, wouldn't disapproval of his job on the issue consistently outweigh approval?*

***Timing** is another important issue in surveys. In 1979, when the economy was in bad shape, Americans wanted to do whatever could be done to get it back on track again. Sixty-two percent told Gallup that it was important to cut taxes even if it meant postponing important things that needed to be done. Only 12 percent disagreed. When the economy was humming along in 1999 and the identical question was asked, 21 percent said we should cut taxes, but 59 percent disagreed.*

Finally, the data in this report are national-level data, and they don't capture the views of partisans who often drive the debate on tax issues. If we were to look only at the views of self-identified Republicans or Democrats on tax issues, the results would look different. There are important differences between voters and national samples on tax questions, too.

For these reasons and others, polls shouldn't be used to make policy whether the issue is eliminating double taxation of dividends or going to war. They are simply too crude for that purpose. They are useful, however, to understand the general attitudes Americans bring to an

issue as consequential as taxes. That is what this document intends to show. It will be updated regularly, and new sections will be added to it.

In 2003, Greenberg Quinlan Rosner Research Inc. (Dem.) conducted two polls on peoples' attitudes toward taxes as part of a series in National Purpose studies sponsored by Public Interests Projects. Stanley Greenberg and Anna Greenberg provided commentary for the July report, "Transforming the Tax Debate" and the November report, "Taxes, Government, and the Obligations of Citizenship." For more information, go to http://www.greenbergresearch.com/campaigns_us/publications.php

Key

ACIR = U.S. Advisory Commission on Intergovernmental Relations

SRBI=Schulman, Ronca, & Bucuvalas Inc

The data in this report come from the archive of public opinion polls at AEI and from The Roper Center's archive at the University of Connecticut in Storrs, Connecticut. The Roper Center is the oldest and largest archive of public opinion data in the world. To learn more about the Roper Center, visit <http://www.ropercenter.uconn.edu/>.

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