

# *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**

## 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 14 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. 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 times 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 6 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 30 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 2003, 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 early 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. Two of three polls conducted in February 2003 show that the President has bare majority support on handling taxes. (The third poll shows plurality opposition.) In the late March Gallup, CNN, USA Today poll, 52 percent approved of the way George W. Bush was handling taxes, and 41 percent disapproved. If people feel strongly that the Bush tax plan is a sop to the rich, isn't it likely that they would disapprove of the job he's doing on taxes?*

***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 on the right 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.*

**What The Data Show:**  
**(additional commentary on each of these points appears later in the document)**

*\*\* In 65 years of surveys there has been no instance when people said their federal income taxes were too low. Solid majorities have almost always said they are too high. One explanation is that people don't feel they get good value for their tax dollars. Saying taxes are too high may be a way the public tries to keep the pressure on lawmakers to hold the line on taxes.*

*\*\* 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. Far more people say the income tax system is unfair to people like them than say it is fair.*

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

*\*\* Nationally, politicians have a lot to lose by raising taxes, but little to gain by promising to cut them. Politicians' promises to cut taxes have little credibility nationally, though they are obviously important to subgroups such as the Republican activists.*

*\*\*Voters in presidential contests who say taxes is the most important issue to them in casting their ballots (from 14 to 17 percent of the electorate since 1984) vote for Republican presidential candidates by overwhelming margins.*

*\*\*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 very 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 show 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 cutting them, perhaps because politicians' promises to cut taxes have little credibility.*

*\*\*Although people say the deficit is important, it has little intensity as a political issue. People always say the deficit was 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.*

*\*\* 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, and we also reviewed data on the actual outcome of tax initiatives. The Initiative and Referendum Institute ([www.iandrinstitute.org](http://www.iandrinstitute.org)) examined voter behavior on 130 tax initiatives between 1978 and 1999. They characterized 86 as anti-tax (designed to cut, abolish, or limit taxes) and 27 as pro-tax (designed to raise or extend taxes). Forty-one of the 86 anti-tax initiatives passed (48 percent). Ten of the 27 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 between 1990 and 1999 (67 percent from 1996 to 1999). The polls we reviewed suggest that tax dissatisfaction at the state level is rising again.*

## TAX ISSUES

**TAX BURDEN:** *In 65 years of surveys, we can find no instance in which Americans said the amount they paid in taxes was too low. In most polls, pluralities or majorities say the amount is too high. In January 2003, however, when Gallup, CNN, and USA Today pollsters repeated a question Gallup started asking more than a half century ago, 47 percent said the amount they paid in federal income tax was too high, but 50 percent said it was about right. A December 2002 TIPPS/Investors Business Daily/Christian Science Monitor survey also found a close division of opinion, with 49 percent saying the amount they paid was too much, and 44 percent about right. A Fox News/Opinion Dynamics question found that 53 thought too much of their paycheck went to taxes, while 36 percent said they paid 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 will rise.*

*Although the question has not been asked recently, people say the federal income tax is the worst tax they pay.*

- 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

- Thinking now about your taxes, do you consider the amount of federal income tax you have to pay as too high, about right, or too low?

		-----Amount of 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
May 1982	Gallup	60	32	*
Jun. 1985	Gallup	63	32	1
Mar. 1990	Gallup	63	31	2
Mar. 1991	Gallup	55	37	2
Mar. 1992	Gallup	56	39	2
Mar. 1993	Gallup	55	41	2
Apr. 1994	Gallup	56	42	*
Dec. 1994	Gallup	66	30	1
Apr. 1996	Gallup/CNN/USA Today	64	33	1
Mar. 1997	Gallup/CNN/USA Today	58	38	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
Apr. 2000	Gallup/CNN/USA Today	63	33	1
Apr. 2001	Gallup/CNN/USA Today	65	31	1
Jan. 2003	Gallup/CNN/USA Today	47	50	1

NOTE: 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."

- 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	Not Reached
		Breaking Point	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

- 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	Fairly	No	Fairly	Very
		Angry	Angry	Feeling	Satisfied	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	Fairly	Fairly	Very
		Angry	Angry	Satisfied	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 theatres	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?

		-----Least Fair Tax-----				
		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

- 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	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

***MOST IMPORTANT PROBLEM:*** Taxes or the deficit are rarely named the 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			Harris Interactive		
	Percentage Who Say “Taxes”	Percentage Who Say “Deficit”	Top Response	Percentage Who Say “Taxes”	Percentage Who Say “Deficit”	Top Response
Jan. 1993	1	10	Economy (29)	7	19	Health Care (31)
Jun. 1993				13	24	Health Care (29)
Sep. 1993	6	15	Health Care (28)			
Jan. 1994	2	8	Crime (49)			
Feb. 1994				6	8	Health Care (45)
May 1994				5	10	Health Care (42)
Jul. 1994	1	3	Crime (21)			
Jan. 1995	3	12	Crime (19)			
Feb. 1995				12	22	Health Care (25)
Jun. 1995				10	18	Crime (22)
Jul. 1995	2	7	Crime (15)			
Jan. 1996	2	19	Deficit (19)			
Apr. 1996				11	22	Deficit (22)
Jul. 1996	5	8	Crime (16)			
Jan. 1997	3	6	Crime (15)	12	15	Crime (16)
Jun. 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)

NOTE: This is not a full chart of “most important problem” results. We show results from the first time the question was asked each year and at the midpoint of each year. 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.

**VALUE FOR YOUR MONEY:** *Solid majorities say people in government waste a lot of money we pay in taxes. People believe that around 50 cents of every dollar the government collects in taxes is wasted. In 2002, 75 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

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

		Of Every Dollars, How ----Many Cents Are Wasted?----	
		Mean	Median
Nov. 1979	Gallup	--	40
Jan. 1981	Gallup	--	48
Apr. 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	--

- 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

- 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

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 2002, 58 percent gave that response, and nearly four in ten said the amount they paid was 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, 25 to 30 percent describe it as “quite unfair.” The intensity is on the “unfair” side. 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

- 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	RoperASW	3	27	34	30
Apr. 1978	RoperASW	4	25	34	33
May 1979	RoperASW	4	28	36	29
Jan. 1985	RoperASW	3	32	31	29
Apr. 1986	RoperASW	3	33	38	23
Apr. 1988	RoperASW	5	35	29	24
Aug. 1989	RoperASW	5	27	32	30
Dec. 1990	RoperASW	4	26	32	30
Mar. 1993	RoperASW	4	32	33	22
Jul. 1996	RoperASW	4	39	29	24

- 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

- 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

**TAX FAIRNESS (AND THE RICH):** Since the questions were first asked 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 does 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 say the son's plans do, but around 40 percent say they benefit all people equally. It is not clear how politically consequential this sentiment is. In February 2003, two of three national polls showed that the President had majority support on handling taxes. In the late March Gallup, CNN, USA Today survey, 52 percent approved of the job he was doing handling taxes and 41 percent disapproved. Slightly more say the rich pay too little in taxes than say middle-income families pay too much.

- 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

- 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	1995	Harris Interactive	79
1977	Harris Interactive	77	1996	Harris Interactive	76
1985	Harris Interactive	79	1997	Harris Interactive	78
1990	Harris Interactive	82	1998	Harris Interactive	72
1991	Harris Interactive	83	1999	Harris Interactive	74
1992	Harris Interactive	83	2000	Harris Interactive	69
1993	Harris Interactive	81	2001	Harris Interactive	69
1994	Harris Interactive	78	2002	Harris Interactive	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...High-income families?

-----High-Income Families Pay-----			Too Much In Taxes	About Right	Too Little In Taxes
May 1977	RoperASW		8	10	75

May 1978	RoperASW	7	9	76
Jul. 1978	RoperASW	8	9	76
May 1979	RoperASW	8	9	75
Jan. 1985	RoperASW	5	10	80
Apr. 1986	RoperASW	7	10	77
Jan. 1992	RoperASW	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	RoperASW	69	25	2
May 1978	RoperASW	74	20	2
Jul. 1978	RoperASW	77	17	2
May 1979	RoperASW	72	22	2
Jan. 1985	RoperASW	69	26	2
Apr. 1986	RoperASW	62	29	4
Jan. 1992	RoperASW	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	RoperASW	54	32	5
May 1978	RoperASW	47	37	4
Jul. 1978	RoperASW	54	31	4
May 1979	RoperASW	45	39	5
Jan. 1985	RoperASW	57	34	4
Apr. 1986	RoperASW	53	31	4
Jan. 1992	RoperASW	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 Families Pay-----				
		Too Much In Taxes	About Right	Too Little 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

- 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 Families Pay-----				
		Too Much In Taxes	About Right	Too Little 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

- 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 Families Pay-----		
		Too Much In Taxes	About Right	Too Little 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

- 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?

		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

- 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

- 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?

		-----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

- 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 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

**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 the 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 RoperASW 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,” and 26 percent said they had some idea, and 34 percent “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.*

*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, 4<sup>th</sup> edition, 1963, introduction) What we have here are some questions about government’s role in redistributing wealth and a handful of questions asked over 60 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.*

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

Jun. 1939	Roper/Fortune	Redistribute Wealth By	
		-----Heavy Taxes on Rich?----- Should	Should Not
	Total	35	54
	Prosperous	17	76
	Upper Middle Class	28	64
	Lower Middle Class	34	57
	Poor	46	40

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					Points		Govt. Shouldn't Reduce Income Differences	
		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		

- 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 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-----	
		Distribution Is Fair	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

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

- 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
Mar. 1941	Gallup	10

- 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
May 1952	Gallup	47	45

- 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
Oct. 1995	Roper Center/Reader's Digest	19	19

- 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
Oct. 1995	Roper Center/Reader's Digest	13	10

- 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
Oct. 1995	Roper Center/Reader's Digest	18	17

- 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
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. 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

**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) show that how the economy is doing affects views of federal tax cuts. Americans also believe that the deficit is a serious matter, but they are rarely the most serious problem.

We reviewed more than a 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 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. Americans appear to put a higher priority on reducing the deficit when they and their families are doing well as the CBS News timeline in this section show.

- 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	Not Good
		Idea	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	Reduced	Left
		Greatly	A Little	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?"

- 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

- 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

- 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	Cut
		Budget	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	Make
		Budget	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	Keep Military
		Budget	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	Send
		Budget	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	Somewhat	Not
		Serious	Serious	Serious
Feb. 1984	Penn/Schoen	63	30	4
Jun. 1984	Penn/Schoen	59	31	6
Oct. 1984	Penn/Schoen	59	33	6
Dec. 1984	Penn/Schoen	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-2000s

- 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

- 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

- 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

- 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

- 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

- 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?

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

- 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?

		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?

		Support	Oppose
Mar. 2003	ABC/WP	65	29

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

		Support	Oppose
Mar. 2003	ABC/WP	45	50

## TAX POLITICS

**PARTY BEST ABLE ON TAXES:** *Surveys suggest that the Republicans have an advantage over the Democrats on “holding taxes down” or “holding the line on taxes,” although their edge diminished when the economy was doing well in the late 1990s under a Democratic president. Gallup and NBC News/Wall Street Journal polls showed a strong advantage for the GOP immediately before [and after] the Republican takeover of Congress in 1994. Polls today that simply ask about “taxes” do not give a consistent advantage to either party. In the final years of his presidency, when the economy was sailing along, Bill Clinton led the Republicans in Congress on handling taxes. Today George W. Bush leads the Democrats in Congress on taxes. Democratic leaders in Congress are seen as more likely than Republican leaders to want to raise taxes.*

- 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	Republican	No Difference
		Party	Party	(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	Republican	No Difference
		Party	Party	(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

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

NOTE: \*Registered voters.

- 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

NOTE: \*Question wording was "cutting taxes."

#### PARTY BEST ABLE TO HANDLE TAXES: COMPARING POLL RESULTS

- 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? (Gallup)
- 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? (NBC/WSJ)
- Which political party, the Democrats or the Republicans, do you trust to a better job on...holding taxes down? (ABC/WP)

		-----Best Party On Taxes-----					
		Gallup		NBC/WSJ		ABC/WP	
		D	R	D	R	D	R
Nov. 1981		--	--	--	--	31	53
Sep. 1982		--	--	--	--	38	41
Feb. 1985		--	--	--	--	34	55
Nov. 1989		--	--	29	36*	--	--
Jan. 1990		--	--	--	--	37	47
May 1990		--	--	--	--	35	53
Jul. 1990		--	--	25	34*	37	44
Oct. 1990		--	--	38	25*	--	--
Mar. 1991		--	--	30	32*	35	44
Oct. 1991		--	--	26	31*	--	--
Dec. 1991		--	--	--	--	40	38

Jan. 1992	44	40	--	--	41	45
Mar. 1992	--	--	35	26*	--	--
Apr. 1992	--	--	30	24*	--	--
May 1992	--	--	29	24*	--	--
Jul. 1992	--	--	29	20*	--	--
Dec. 1992	45	37	--	--	--	--
Oct. 1993	--	--	23	34	--	--
Dec. 1993	37	46	--	--	--	--
Feb. 1994	40	45	--	--	35	41
Mar. 1994	41	41	--	--	--	--
Aug. 1994	36	44	--	--	--	--
Sep. 1994	--	--	--	--	36	47
Oct. 1994	38	48	23	38	37	42
Nov. 1994	30	57	23	36	--	--
Jun. 1995	--	--	22	35	--	--
Dec. 1995	--	--	26	34	--	--
May 1996	--	--	25	34*	--	--
Oct. 1996	41	45	30	35	--	--
Sep. 1997	--	--	26	31	--	--
Oct. 1997	43	42	--	--	--	--
Jan. 1998	--	--	--	--	45	44
Jul. 1998	--	--	--	--	42	39
Sep. 1998	--	--	29	35	47	44
Oct. 1998	46	41	32	32*	--	--
Mar. 1999	--	--	29	35	43	41
Aug. 1999	--	--	--	--	40	49+
Dec. 1999	--	--	30	33	--	--
Mar. 2000	--	--	29	34	--	--
Apr. 2001	--	--	--	--	38	52+
Jun. 2001	--	--	28	36	--	--
Jan. 2002	40	52	--	--	--	--
Jun. 2002	--	--	27	33	--	--
Sep. 2002	--	--	--	--	44	44+
Dec. 2002	--	--	--	--	46	44+

NOTE: \*Results are of registered voters. +Question wording was "cutting taxes."

- 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

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

- 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?

		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

NOTE: Asked of registered voters only.

- 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?

		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

***PRESIDENTIAL CANDIDATES AND TAXES 1960-2000: 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.***

- 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

- 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

- 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.

- 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

- 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.

- 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.

- 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

- 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.

- 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

**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. The February 2003 ABC News/Washington Post poll shows majority approval for George W. Bush on the issue. The late February Pew poll shows disapproval outweighing approval by 44-42 percent. The late March 2003 Gallup, CNN, USA Today poll showed 52 percent approval and 41 percent disapproval.

- 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

- 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

- 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

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

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

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

**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.*

- 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 in 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	Not Believe
		Him	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

<ul style="list-style-type: none"> <li>• If George Bush is re-elected, do you think your taxes will go up, go down or stay about the same?</li> </ul>		-----Under Bush, Taxes Will-----			
		Go Up	Stay the Same	Go Down	
	Oct. 1992	Harris/Business Week	61	37	1
<ul style="list-style-type: none"> <li>• If Bill Clinton is elected, do you think your taxes will go up, go down or stay about the same?</li> </ul>		-----Under Clinton, Taxes Will-----			
			Go Up	Stay the Same	Go Down
	Oct. 1992	Harris/Business Week	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 My Taxes	Didn't Affect My Taxes	Decreased 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 Go Up	Stay Same	Taxes Will 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 Difference	Somewhat Difference	Not Much Difference	No 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

- 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...?"

- 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...Do you think that the new tax cut will be a good thing for the country, will not make much difference, or will be a bad thing for the country?

		-----Bush's Tax Cut-----		
		Good Thing	No Difference	Bad Thing
Jul. 2001	Gallup/CNN/USA Today	40	39	18
Aug. 2001	Gallup/CNN/USA Today	36	44	17
Sep. 2001	Gallup/CNN/USA Today	32	44	23
Jan. 2002*	Gallup/CNN/USA Today	41	37	19
Dec. 2002+	LAT	40	19	26

NOTE: \*Question wording was, "As you may know, last year Congress and President Bush signed into law a bill cutting federal taxes for most Americans. Based on what you have heard or read, do you think...?" +Question wording was, "Do you think President Bush's tax cut of more than \$1 trillion over the 10 years is a good thing for the nation's economy, or is it a bad thing for the nation's economy, or will it have no effect on the nation's economy one way or the other?"

- Do you think the recent tax cuts will be good for the economy, bad for the economy, or don't you think they've made much difference one way or the other?

		-----Bush's Tax Cut-----		
		Good	No Difference	Bad
Jun. 2001	CBS/NYT	32	50	13
Jan. 2002	CBS/NYT	28	56	13
Nov. 2002*	CBS/NYT	20	61	12
Jan. 2003*	CBS/NYT	21	65	11

NOTE: \*Question wording was, "Overall, do you think the tax cuts enacted in 2001 have been good...?"

- 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

- 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

**TAXES AS A VOTING ISSUE:** Voters who tell exit pollsters that taxes is 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 has ranged from 14 to 17 percent of the electorate.

**Taxes as a Voting Issue, 1984-2000**

- 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)

Year	National Exit Pollster	Top Issue (Compared with Taxes)	-----How Voters Who Selected Taxes----- -----As Their Top Issue Voted-----				
1984	LA Times	Govt. Spending <b>Taxes</b>	22 <b>17</b>	Reagan	80	Mondale	20
1988	CBS/NYT	Helping the middle class <b>Taxes</b>	25 <b>14</b>	Bush	68	Dukakis	30
1992	VNS	Economy/Jobs <b>Taxes</b>	42 <b>14</b>	Bush	56	Clinton	25

1992	LA Times	Economy/Jobs <b>Taxes</b>	56 <b>13</b>	Bush	61	Clinton	24
1996	VNS	Economy/Jobs <b>Taxes</b>	26 <b>14</b>	Dole	73	Clinton	19
1996	LA Times	Morals/ Ethical Values <b>Taxes</b>	40 <b>16</b>	Dole	64	Clinton	25
2000	VNS	Economy/Jobs <b>Taxes</b>	18 <b>14</b>	Bush	80	Gore	17
2000	LA Times	Morals/ Ethical Values <b>Taxes</b>	35 <b>17</b>	Bush	71	Gore	27

## TAX CHANGES

**THE ESTATE TAX:** *In November 2002, CBS New/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. 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.*

- 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?

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

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

- 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

- 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

**REFORMING THE TAX SYSTEM:** *Very few people think that the federal tax system is fine the way it is. In Gallup's 2000 question, 26 percent say it should be completely overhauled. How high a priority tax reform is depends on what it is being compared to. A November 2002 Princeton Survey Research Associates/Newsweek survey ranked it second out of eleven categories. An ABC News/Washington Post poll a month later had tax reform ninth out of ten categories.*

- 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 George W. 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).

- 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

- 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	RoperASW	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	RoperASW			
	Our health care system	75	18	5
	Our welfare system	73	18	5
	Our prison system	66	22	6
	<b>Our tax system</b>	<b>64</b>	<b>27</b>	<b>6</b>
	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
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

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.”

**DOING TAXES:** Around 3 percent of those surveyed tell pollsters they love doing their taxes. At the other end of the spectrum, around thirty percent say they hate it. When the IRS was in the congressional spotlight in the late 1990s, favourable views about the agency went down. They have improved a little since then. People would rather have a root canal than be audited.

- 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

- 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	RoperASW	1	5	12	15	37	18	11

- 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

- 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	RoperASW	51%
1984	RoperASW	60
1985	RoperASW	48
1986	RoperASW	49
1992	RoperASW	37
1995	RoperASW	36
1996	RoperASW	41
1997	RoperASW	34
1998	RoperASW	32
1999	RoperASW	37
2000	RoperASW	41
2001	RoperASW	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
<b>IRS</b>	<b>12</b>	<b>38</b>	<b>28</b>	<b>16</b>	<b>6</b>	<b>7</b>	<b>39</b>	<b>30</b>	<b>20</b>	<b>5</b>
BATF	--	--	--	--	--	12	40	24	12	12
SSA	--	--	--	--	--	14	46	24	9	7
BLM	--	--	--	--	--	8	41	18	5	28

- 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.

Title: I Paid My Income Tax Today

Lyrics: Irving Berlin

Copyright: 1942, Henry Morgenthau Jr., Sec. of Treasury; Renewed by Irving Berlin

Lyrics:

VERSE:

I said to my Uncle Sam

"Old Man Taxes, here I am."

And he was glad to see me.

Mr. Small Fry, yes indeed,

Lower brackets, that's my speed,

But he was glad to see me.

1st CHORUS

I PAID MY INCOME TAX TODAY.

I never felt so proud before

To be right there with the millions more

Who paid their income tax today.

I'm squared up with the U.S.A

You see those bombers in the sky,

Rockefeller helped build them,

so did I.

I PAID MY INCOME TAX TODAY.

2nd CHORUS

I PAID MY INCOME TAX TODAY.

A thousand planes to bomb Berlin.

They'll all be paid for, and I chipped in,

That cert'nly makes me feel okay.

Ten thousand more and that ain't hay!

We must pay for this war somehow,

Uncle Sam was worried but he isn't now,

I PAID MY INCOME TAX TODAY.

3RD CHORUS

I PAID MY INCOME TAX TODAY.

I never cared what Congress spent.

But now I'll watch over ev'ry cent,

Examine every bill they pay,

They'll have to let me have my say

I wrote the Treasury to go slow  
Careful, Mr. Henry Junior, that's my dough,  
I PAID MY INCOME TAX TODAY

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