



AEI Public Opinion Studies

Public Opinion on Taxes: 1937 to Today

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

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TAX ISSUES

TAX BURDEN: *In seventy-five years of surveys, we can find no instance in which more than a tiny percentage of Americans said the amount they paid in taxes was too low. In most polls, pluralities or majorities say the amount is too high. But there have been a few instances recently, where a plurality has said the amount they paid in federal income tax was “about right.” In 2009 Gallup data, for example, 46 percent said the amount they paid was too high and 48 percent said they paid about the right amount. In 2011, 50 percent said they paid too much and 43 percent about the right amount.*

Although the question isn’t asked regularly, surveys suggest that the local property tax is now seen as more onerous than the federal income tax. Thirty-six percent in February-March 2003 told Kaiser/NPR/Harvard that local property tax was the tax they disliked the most, followed by 29 percent who chose the income tax. Gallup shows a substantial jump since the late 1980s in the proportion of people mentioning the local property tax as the worst or least fair tax. In their April 2005 poll, 42 percent gave that response. Twenty percent said the federal income tax was the worst tax.

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

		Given what govt. provides out of tax money		
		-----Amount you pay-----		
		Too much	About right	Too little
Nov. 1938	Roper/Fortune	49%	42%	2%

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

		-----Amount of fed. income taxes you pay-----		
		Too high	About right	Too low
Mar. 1947	Gallup	54%	40%	0%
Nov. 1947	Gallup	63	32	0
Mar. 1948	Gallup	57	38	1
Mar. 1949	Gallup	43	53	1
Feb. 1950	Gallup	57	40	0
Feb. 1951	Gallup	52	43	1
Feb. 1952	Gallup	71	26	*
Feb. 1953	Gallup	59	37	*
Feb. 1956	Gallup	55	35	1
Apr. 1957	Gallup	61	31	*
Mar. 1959	Gallup	51	40	2
Feb. 1961	Gallup	46	45	1
Feb. 1962	Gallup	48	45	0
Jun. 1962	Gallup	63	32	1
Jan. 1963	Gallup	52	38	1
Feb. 1964	Gallup	56	35	1
Feb. 1966	Gallup	52	39	0
Mar. 1967	Gallup	58	38	1
Mar. 1969	Gallup	69	25	*
Feb. 1973	Gallup	65	28	1
Feb. 1976	NORC	58	33	1
Feb. 1977	NORC	65	28	1
Feb. 1980	NORC	68	27	*

Feb. 1982	NORC	69	26	*
May 1982	Gallup	60	32	*
Feb. 1984	NORC	63	33	1
Feb. 1985	NORC	60	32	*
Jun. 1985	Gallup	63	32	1
Feb. 1987	NORC	59	35	1
Feb. 1988	NORC	55	39	1
Feb. 1989	NORC	56	37	1
Feb. 1990	NORC	59	37	*
Mar. 1990	Gallup	63	31	2
Feb. 1991	NORC	55	39	1
Mar. 1991	Gallup	55	37	2
Mar. 1992	Gallup	56	39	2
Feb.-Apr. 1993	NORC	55	41	1
Mar. 1993	Gallup	55	41	2
Jan.-May. 1994	NORC	63	33	1
Apr. 1994	Gallup	56	42	*
Dec. 1994	Gallup	66	30	1
Feb.-May 1996	NORC	65	31	1
Apr. 1996	Gallup/CNN/USA Today	64	33	1
Mar. 1997	Gallup/CNN/USA Today	58	38	1
Feb.-Jun. 1998	NORC	63	31	1
Apr. 1998	Gallup/CNN/USA Today	66	31	1
Apr. 1999	Gallup/CNN/USA Today	65	29	2
Jul. 1999	Gallup/CNN/USA Today	60	37	*
Sep. 1999	Gallup/CNN/USA Today	68	28	1
Feb.-Jun. 2000	NORC	64	31	1
Apr. 2000	Gallup/CNN/USA Today	63	33	1
Apr. 2001	Gallup/CNN/USA Today	65	31	1
Feb.-Jun. 2002	NORC	59	37	1
Jan. 2003	Gallup/CNN/USA Today	47	50	1
Feb.-Mar. 2003	Kaiser/NPR/Harvard	51	43	3
Apr. 2003	Gallup/CNN/USA Today	50	46	2
Apr. 2004	Gallup/CNN/USA Today	50	43	3
2004	NORC	61	38	1
Apr. 2005	Gallup/CNN/USA Today	51	44	2
Oct. 2005	The Hotline/Diageo	43	48	3
Apr. 2006	Gallup	48	44	2
Apr. 2007	Gallup	53	41	2
Apr. 2008	Gallup	52	42	2
Apr. 2008	NORC	55	41	1
Apr. 2009	Gallup	46	48	3
Apr. 2010	Gallup	48	45	3
Apr. 2011	Gallup	50	43	4

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

- Do you regard the income tax which you will have to pay this year as fair? (Gallup)
- Do you regard the income tax which you will have to pay this year as fair, or not? (CBS/NYT)

		-----Income Tax Fair-----	
		Yes	No
Feb. 1943	Gallup	85%	15%
Feb. 1944	Gallup	90	10
Mar. 1944	Gallup	87	13
Mar. 1945	Gallup	85	15
Feb. 1946	Gallup	62	38

Nov. 1946	Gallup	60	34
Mar. 1997	Gallup/CNN/USA Today	51	43
Apr. 1999	Gallup/CNN/USA Today	45	49
Apr. 2001	Gallup/CNN/USA Today	51	46
Apr. 2002	Gallup/CNN/USA Today	58	37
Apr. 2003	Gallup/CNN/USA Today	64	33
Apr. 2004	Gallup/CNN/USA Today	62	33
Apr. 2005	Gallup/CNN/USA Today	61	34
Apr. 2006	Gallup	60	34
Apr. 2007	Gallup	60	37
Apr. 2008	Gallup	60	35
Apr. 2009	Gallup	61	35
Apr. 2010	Gallup	59	36
Apr. 2010	CBS/NYT	62	30
Apr. 2011	Gallup	57	40

- 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

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

		Too high	About right	Too low
Mar. -Apr. 2005	Harris/Tax Foundation	55%	33%	2%
Mar. 2006	Harris/Tax Foundation	59	30	1
Mar. 2007	Harris/Tax Foundation	58	31	2
Feb. 2009	Harris/Tax Foundation	56	33	2

Note: Online poll.

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

		Too high	About right	Too low
Sept. 2004	SRB/Time	49%	45%	3%

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

		Too high	About right	Too low
Apr. 2004	Fox	51%	44%	1%
Mar. 2005	Fox	54	40	3

Note: Asked of registered voters.

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

		Very satisfied	Somewhat satisfied	Somewhat dissatisfied	Very dissatisfied
Jan. 2001	Gallup	4%	22%	35%	36%
Jan. 2002	Gallup	6	32	32	28
Jan. 2003	Gallup	5	28	31	32
Jan. 2004	Gallup	4	30	34	30
Jan. 2005	Gallup	6	32	31	29
Jan. 2006	Gallup	6	32	30	31
Jan. 2007	Gallup	7	33	28	29
Jan. 2008	Gallup	5	29	32	30
Jan. 2012	Gallup	5	28	28	33

- Would you like to see the amount Americans pay in federal income taxes increased, decreased, or remain about the same?

		Increase taxes	Decrease	Remain the same
Jan. 2003	Gallup	4%	63%	32%
Jan. 2004	Gallup	9	55	35
Jan. 2005	Gallup	9	55	34
Jan. 2006	Gallup	7	55	35
Jan. 2007	Gallup	7	54	36
Jan. 2008	Gallup	9	55	34

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

		Will happen	Will not
Dec. 2006	Gallup	62%	37%

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

		-----Amount of taxes you pay----- Reached breaking point	Not reached breaking point
Feb. 1970	Harris	60%	29%
Mar. 1971	Harris	64	25
Oct. 1971	Harris/Virginia Slims	58	32
Mar. 1977	Harris	66	26
Jun. 1978	Harris	66	30
Oct. 1993	Harris	67	28
Jun. 2003	Harris	52	41

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

		-----Amount of federal taxes you pay----- Reached breaking point	Not reached breaking point
Jun. 2003	Harris	51%	40%

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

		-----Amount of state/property taxes you pay----- Reached breaking point	Not reached breaking point
Jun. 2003	Harris	56%	35%

- Thinking back over the past year, would you say that each of the following has gone up a lot, gone up a little, remained about the same, gone down a little, or gone down a lot? (Gallup)

	-----% Has gone up "a lot" or "a little"-----	
	May 2006	Mar. 2008
The price you pay for a gallon of gasoline	96%	97%
The amount you pay for home utilities such as heating/electricity/water	78	75
The price you pay for food and other groceries	72	90
The value of your home (asked of home owners)	71	N/A
Your local property taxes	60	49
The amount of money you pay out-of-pocket for healthcare/Rx drugs	58	47
The amount you pay for health insurance coverage	57	48
Your state taxes	41	34
Your federal income taxes	37	32
Your rent (asked of renters)	36	43
Your take home pay after taxes and deductions	32	N/A
The amount of money you are able to put away in savings each month	18	N/A

- What is the most important financial problem facing your family today?

Gallup

	Taxes	Top Response
Nov. 1991	6%	Not enough money (17%)
Feb. 2005	4	Healthcare costs (14%)
Mar. 2005	4	Healthcare costs (14%)
Apr. 2005	3	Lack of money/low wages (15%)
May 2005	3	Healthcare costs (18%)
Jul. 2005	4	Healthcare costs (12%)
Aug. 2005	3	Energy costs/oil and gas process (20%)
Sept. 2005	4	Energy costs/oil and gas process (17%)
Oct. 2005	4	Energy costs/oil and gas process (17%)
Nov. 2005	4	Healthcare costs (16%)
Dec. 2005	4	Healthcare costs (15%)
Feb. 2006	5	Healthcare costs (17%)
Apr. 2006	4	Healthcare costs (18%)
May 2006	5	Energy costs/oil and gas process (20%)
Jun. 2006	5	Healthcare costs (16%)
Jul. 2006	4	Healthcare costs (15%)
Aug. 2006	3	Energy costs/oil and gas prices (16%)
Sept. 2006	5	Healthcare costs (14%)
Oct. 2006	5	Healthcare costs (14%)
Nov. 2006	4	Healthcare costs (17%)
Dec. 2006	4	Lack of money/low wages (17%)
Jan. 2007	5	Healthcare costs (17%)
Apr. 2007	5	Healthcare costs (16%)
Jun. 2007	6	Healthcare costs (16%)
Jul. 2007	4	Healthcare costs (19%)
Oct. 2007	4	Healthcare costs (17%)
Feb. 2008	5	Healthcare costs (13%)
Apr. 2008	3	Energy costs/oil/gas prices (14%)
Jul. 2008	2	Energy costs/oil/gas prices (29%)
Oct. 2008	3	Energy costs/oil/gas prices (12%)
Feb. 2009	3	Lack of money/low wages (16%)
Apr. 2009	3	Lack of money/low wages (15%)
Jun. 2009	3	Lack of money/low wages (17%)
Nov. 2009	5	Lack of money/low wages (17%)
Apr. 2010	4	Lack of money/low wages & health care costs (15%)
Jul. 2010	4	Lack of money/low wages (13%)

Jan. 2011	4	Lack of money/low wages (16%)
Jul. 2011	4	Lack of money/low wages (17%)
Oct. 2011	3	Lack of money/low wages (14%)

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

		-----Feelings about federal income taxes -----				
		Very angry	Fairly angry	No feeling	Fairly satisfied	Very satisfied
Jan. 1985	LAT	6%	21%	23%	40%	7%
Feb. 1986	LAT	11	23	19	38	5
Apr. 2010	CNN/ORC	15	25	24	29	7

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

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

		-----Feelings about federal income taxes -----			
		Very angry	Fairly angry	Fairly satisfied	Very satisfied
Apr. 1991	LAT	11%	28%	52%	8%
Apr. 1994	LAT	14	29	44	9

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

- Which of the following bothers you most about taxes . . . ?

Pew, December 2011; NPR/Kaiser/Harvard, March 2003

	Mar. 2003	Dec. 2011
The large amount you pay in taxes	14%	11%
The complexity of the tax system	32	28
The feeling that some wealthy people get away not paying their fair share	51	57

MOST IMPORTANT PROBLEM: Taxes or the deficit are rarely named as the single most important problem facing the nation, though economic concerns are frequently the number one issue. In Gallup's March 2011 poll, those listing the deficit as the most important problem rose to 13 percent, the highest level since January 1996.

- 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		Top Response
	Percentage Who Say "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)		Harris	
Jul. 1991	2	6	Economy (16)			
Mar. 1992	6	8	Economy (42)	Percentage Who Say		Top Response
May 1992	1	4	Economy (20)	"Taxes"	"Budget"	
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)
Jun. 2003	2	3	Economy (30)	11	4	Economy (25)
Jan. 2004	2	4	Economy (16)	--	--	--
Feb. 2004	3	5	Economy (21)	5	5	Economy (31)
Mar. 2004	1	5	Economy (21)	--	--	--
Apr. 2004	2	2	War in Iraq (26)	--	--	--
May 2004	2	2	War in Iraq (26)	--	--	--
Jun. 2004	1	3	War in Iraq (27)	--	--	--
Jul. 2004	1	1	War in Iraq (26)	--	--	--
Aug. 2004	2	2	War in Iraq/Eco. (21)	4	2	Economy (32)
Sept. 2004	1	3	War in Iraq (23)	5	1	Economy (30)
Oct. 2004	2	3	War in Iraq (23)	8	2	The War (35)
Nov. 2004	2	4	War in Iraq (26)	--	--	--
Dec. 2004	2	3	War in Iraq (23)	--	--	--
Jan. 2005	2	3	War in Iraq (25)	--	--	--
Feb. 2005	2	5	War in Iraq (24)	5	10	Social Security (37)
Mar. 2005	2	3	War in Iraq (25)	--	--	--
Apr. 2005	1	3	War in Iraq (18)	6	6	Social Security(31)
May 2005	1	3	War in Iraq (21)	--	--	--
Jun. 2005	1	3	War in Iraq (22)	5	4	The War (24)
Jul. 2005	1	1	War in Iraq (25)	--	--	--
Aug. 2005	1	2	War in Iraq (27)	5	2	The War (41)

Sept. 2005	1	2	War in Iraq (16)	--	--	--
Oct. 2005	1	3	War in Iraq (21)	--	--	--
Nov. 2005	1	*	War in Iraq (23)	9	7	The War (34)
Dec. 2005	2	*	War in Iraq (22)	--	--	--
Jan. 2006	1	*	War in Iraq (23)	7	4	The War (26)
Feb. 2006	1	1	War in Iraq (22)	6	2	The War (27)
Mar. 2006	2	4	War in Iraq (20)	5	3	The War (21)
Apr. 2006	1	3	War in Iraq (25)	5	3	The War (23)
May 2006	2	3	War in Iraq (29)	5	--	The War (28)
Jun. 2006	2	4	War in Iraq (27)	4	--	The War (27)
Jul. 2006	1	1	War in Iraq (25)	4	--	The War (32)
Aug. 2006	3	3	War in Iraq (26)	4	--	The War (28)
Sep. 2006	1	2	War in Iraq (24)	4	--	The War (22)
Oct. 2006	1	1	War in Iraq (28)	5	--	The War (29)
Nov. 2006	3	2	War in Iraq (36)	5	--	The War (33)
Dec. 2006	2	1	War in Iraq (29)	--	--	--
Jan. 2007	1	2	War in Iraq (36)	--	--	--
Feb. 2007	1	2	War in Iraq (38)	7	--	The War (29)
Mar. 2007	1	2	War in Iraq (35)	--	--	--
Apr. 2007	2	2	War in Iraq (33)	5	--	The War (30)
May 2007	*	2	War in Iraq (33)	--	--	--
Jun. 2007	1	2	War in Iraq (34)	--	--	--
Jul. 2007	1	1	War in Iraq (35)	1	1	The War (27)
Aug. 2007	1	2	War in Iraq (32)	--	--	--
Sep. 2007	1	2	War in Iraq (30)	3	3	The War (29)
Oct. 2007	1	3	War in Iraq (33)	3	6	Health Care (25)
Nov. 2007	1	2	War in Iraq (24)	--	--	--
Dec. 2007	2	1	War in Iraq (29)	6	--	The War (30)
Jan. 2008	2	2	War in Iraq (25)	--	--	--
Feb. 2008	1	3	Economy (34)	6	5	Economy (41)
Mar. 2008	1	2	Economy (35)	--	--	--
Apr. 2008	1	2	Economy (41)	4	2	Economy (47)
May 2008	1	2	Economy (35)	--	--	--
Jun. 2008	1	1	Economy (36)	4	2	Economy (38)
Jul. 2008	1	2	Economy (35)	--	--	--
Aug. 2008	*	2	Economy (38)	--	--	--
Sep. 2008	1	2	Economy (41)	6	3	Economy (54)
Oct. 2008	1	3	Economy (47)	6	2	Economy (64)
Nov. 2008	*	1	Economy (58)	--	--	--
Dec. 2008	1	2	Economy (55)	--	--	--
Jan. 2009	1	2	Economy (57)	5	6	Economy (59)
Feb. 2009	2	3	Economy (57)	--	--	--
Mar. 2009	1	5	Economy (51)	4	6	Economy (50)
Apr. 2009	1	4	Economy (48)	--	--	--
May 2009	2	5	Economy (47)	5	11	Economy (45)
Jun. 2009	*	5	Economy (41)	--	--	--
Jul. 2009	1	4	Economy (38)	--	--	--
Aug 2009	1	7	Economy (33)	--	--	--
Aug-Sept 2009	1	9	Economy (29)	--	--	--
Sept. 2009	-	-	--	5	12	Health Care (55)
Oct. 2009	1	5	Economy (26)	--	--	--
Nov. 2009	1	6	Economy (31)	4	11	Health Care (47)
Dec. 2009	1	8	Economy (26)	--	--	--
Jan. 2010	1	6	Economy (25)	4	7	Health Care (45)
Feb. 2010	1	11	Economy/Jobs (31)**	--	--	--
Mar. 2010	1	8	Unemployment/jobs (31)	--	--	--
Apr. 2010	2	10	Unemployment/jobs (30)	7	8	Health Care (34)/ Employment (34)
May 2010	1	9	Economy (26)	--	--	--
Jun. 2010	1	7	Economy (28)	4	8	Employment (28)/ Economy (28)
Jul. 2010	2	6	Economy (31)	--	--	--

Aug. 2010	2	7	Economy (30)	--	--	--
Sep. 2010	1	7	Economy (33)	7	6	Employment (37)
Oct. 2010	2	5	Economy (35)	--	--	--
Nov. 2010	2	9	Unemployment/jobs (33)	7	8	Employment (36)
Dec. 2010	4	10	Economy (30)	--	--	--
Jan. 2011	2	12	Unemployment/jobs (29)	6	12	Healthcare (35)
Feb. 2011	2	11	Unemployment/jobs (35)	--	--	--
Mar. 2011	1	13	Economy (28)	--	--	--
Apr. 2011	1	17	Economy (26)	--	--	--
May. 2011	2	12	Economy (35)	4	17	Employment (33)
Jun. 2011	1	11	Economy (36)	--	--	--
Jul. 2011	3	16	Economy (31)	--	--	--
Aug. 2011	2	17	Economy (31)	--	--	--
Sept. 2011	2	12	Unemployment (39)	7	13	Employment (50)
Oct. 2011	1	9	Unemployment/jobs (32)	--	--	--
Nov. 2011	2	6	Unemployment/jobs (36)	--	--	--
Dec. 2011	1	12	Economy (26)	--	--	--
Jan. 2012	1	8	Economy (31)	--	--	--
Feb. 2012	2	8	Economy (31)	--	--	--
Mar. 2012	1	9	Economy (31)	--	--	--

Note: This is not a full chart of “most important problem” results. Gallup began asking respondents to identify the nation’s most important problem in 1939. “Taxes” and “Deficit” were first coded as separate responses in 1983. **The economy and unemployment/jobs were tied with 31 percent.

- What do you think are the two most important issues for the government to address?

		Healthcare	Economy	Taxes	Employment/Jobs	Social Security
May 1997	Harris	10%	8%	14%	5%	6%
Jan. 1998	Harris	11	9	16	3	6
Feb. 1999	Harris	12	7	12	4	24
Aug. 2000	Harris	15	5	13	4	16
Dec. 2001	Harris	5	32	6	7	3
Dec. 2002	Harris	10	34	5	8	2
June 2003	Harris	14	25	11	8	4
Oct. 2004	Harris	18	28	8	10	4
Aug. 2005	Harris	11	19	5	3	10
June 2006	Harris	12	14	4	7	5
Oct. 2007	Harris	25	13	3	5	3
Oct. 2008	Harris	22	64	6	5	3
Jan. 2009	Harris	16	59	5	20	1
Mar. 2009	Harris	25	50	4	21	1
May 2009	Harris	31	45	5	19	3
Sept. 2009	Harris	55	36	5	21	2
Nov. 2009	Harris	47	34	4	24	2
Jan. 2010	Harris	45	32	1	31	1
Apr. 2010	Harris	34	27	2	34	2
June 2010	Harris	23	28	5	28	2
Sep. 2010	Harris	24	34	7	37	2
Nov. 2010	Harris	30	33	7	36	4
Jan. 2011	Harris	35	24	6	33	3

- How important are the following issues to you personally? Taxes.

		Extremely/Very Important	Moderately Important	Slightly/Not at all Important
Oct. 2009	AP-GfK/Roper	66%	23%	10%
Nov. 2009	AP-GfK/Roper	72	18	11
Dec. 2009	AP-GfK/Roper	71	20	9
Jan. 2010	AP-GfK/Roper	74	19	8
Mar. 2010	AP-GfK/Roper	72	19	9
Apr. 2010	AP-GfK/Roper	67	24	9

May 2010	AP-GfK/Roper	69	21	10
Jun. 2010	AP-GfK/Roper	68	20	11
Aug. 2010	AP-GfK/Roper	69	20	11
Sept. 2010	AP-GfK/Roper	71	20	9
Oct. 2010	AP-GfK/Roper	69	21	10
Nov. 2010	AP-GfK/Roper	70	21	9
Jan. 2011	AP-GfK/Roper	71	19	9
Mar. 2011	AP-GfK/Roper	68	22	10
May. 2011	AP-GfK/Roper	69	22	9
Jun. 2011	AP-GfK/Roper	73	18	9
Aug. 2011	AP-GfK/Roper	72	18	9
Oct. 2011	AP-GfK/Roper	73	21	6
Dec. 2011	AP-GfK/Roper	69	22	10
Feb. 2012	AP-GfK/Roper	71	21	8

Note: In the March 2011 poll, taxes ranked 9 out of 16 issues in terms of being extremely or very important.

- What do you think is the most important problem facing this country today?
(Yearly compilations on most important problem provided by Gallup)

Year	Top Response	1973	High cost of living, Watergate
1935	Unemployment	1974	High cost of living, Watergate, energy
1936	Unemployment	1975	High cost of living, unemployment
1937	Unemployment	1976	High cost of living, unemployment
1938	Keeping out of war	1977	High cost of living, unemployment
1939	Keeping out of war	1978	High cost of living, energy problems
1940	Keeping out of war	1979	High cost of living, unemployment
1941	Keeping out of war, winning war	1980	High cost of living, unemployment
1942	Winning war	1981	High cost of living, unemployment
1943	Winning war	1982	Unemployment, high cost of living
1944	Winning war	1983	Unemployment, high cost of living
1945	Winning war	1984	Fear of war, unemployment
1946	High cost of living	1985	Unemployment, recession, fear of war
1947	High cost of living, labor unrest	1986	Unemployment, fear of war
1948	Keeping peace	1987	Fear of war, unemployment
1949	Labor unrest	1988	Budget deficit, drug abuse
1950	Labor unrest	1989	Drugs, poverty and homelessness
1951	Korean war	1990	Budget deficit, drugs
1952	Korean war	1991	Economy
1953	Keeping peace	1992	Economy
1954	Keeping peace	1993	Economy, health care
1955	Keeping peace	1994	Crime
1956	Keeping peace	1995	Crime
1957	Race relations, keeping peace	1996	Crime, federal budget
1958	Unemployment, keeping peace	1997	Crime
1959	Keeping peace	1998	Ethics/moral decline, crime
1960	Keeping peace	1999	Crime, ethics/moral decline
1961	Keeping peace	2000	Education, ethics/moral decline
1962	Keeping peace	2001	Economy, terrorism
1963	Keeping peace, race relations	2002	Terrorism, economy
1964	Vietnam, race relations	2003	Economy
1965	Vietnam, race relations	2004	Not Available
1966	Vietnam	2005	War in Iraq
1967	Vietnam, high cost of living	2006	War in Iraq
1968	Vietnam	2007	War in Iraq
1969	Vietnam	2008	The Economy
1970	Vietnam	2009	The Economy
1971	Vietnam, high cost of living	2010	The Economy
1972	Vietnam		

- I'd like to ask you about priorities for President _____ and Congress this year. As I read from a list, tell me if you think each should be a top priority, important but lower priority, not too important or should it not be done. Should Reducing federal income taxes for the middle class tax system to make it more fair be a top priority, important but lower priority, not too important, or should it not be done?

Reducing federal income taxes for the middle class

		Top priority	Important but low priority	Not too important	Should not be done
Jan. 1998	Pew	54%	33%	8%	3%
Jan. 1999	Pew	52	33	8	3
Jul. 1999	Pew	57	30	8	4
Jan. 2000	Pew	54	34	7	3
Jan. 2001	Pew	66	26	4	3
Jan. 2002	Pew	43	37	11	6
Jan. 2004 (mid)	Pew	44	37	12	6
Jan. 2005	Pew	48	35	8	6
Jan. 2006	Pew	51	32	8	5
Jan. 2007	Pew	48	35	10	4
Jan. 2008	Pew	46	40	8	3
Jan. 2009	Pew	43	39	10	4
Jan. 2010	Pew	42	40	9	5

- I'd like to ask you about priorities for President Barack Obama and Congress this year. As I read from a list, tell me if you think each should be a top priority, important but lower priority, not too important or should it not be done. Should changing the federal income tax system to make it more fair be a top priority, important but lower priority, not too important, or should it not be done?

Changing the federal income tax system to make it simpler

		Top priority	Important but low priority	Not too important	Should not be done
Jan. 2011	Pew	37%	37%	17%	5%

Changing the federal income tax system to make it more fair

		Top priority	Important but low priority	Not too important	Should not be done
Jan. 2012	Pew	61%	29%	5%	2%

- How important will each of the following issues be to your vote for President next year – will it be extremely important, very important, moderately important, or not that important? Taxes

		Extremely important	Very important	Moderately important	Not that important
May 2007	CNN/ORC	30%	40%	23%	6%
Nov. 2007	CNN/ORC	24	39	29	7
Jan. 2008	CNN/ORC	30	38	27	5
Jun. 2008	CNN/ORC	40	34	22	5
Oct. 2008	CNN/ORC	42	39	16	3
Jun. 2011	CNN/ORC	37	40	18	5
Oct. 2011	CNN/ORC	34	37	23	6

- And, thinking specifically about the economy, which of the following is the most important economic issue facing the country today

		Taxes	Top Response
Mar. 2011	CNN/ORC	6%	Unemployment (38%)
Apr. 2011	CNN/ORC	4	Unemployment (38%)
Aug. 2011	CNN/ORC	5	Unemployment (49%)

VALUE FOR YOUR MONEY: Solid majorities say government wastes a lot of the money we pay in taxes. People believe that 53 cents of every dollar the government collects in taxes is wasted according to a 2010 ABC/Washington Post survey. In 2005, 71 percent told Fox News 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
		43%	42%	10%
1958	U. of Mich.	47	44	7
1964	U. of Mich.	59	34	4
1968	U. of Mich.	69	26	4
1970	U. of Mich.	66	30	2
1972	U. of Mich.	74	22	1
1974	U. of Mich.	74	20	3
1976	U. of Mich.	77	19	2
1978	U. of Mich.	78	18	2
1980	U. of Mich.	66	29	2
1982	U. of Mich.	65	29	4
1984	U. of Mich.	63	33	2
1988	U. of Mich.	67	30	2
1990	U. of Mich.	67	30	2
1992	U. of Mich.	70	27	2
1994	U. of Mich.	60	38	1
1996	U. of Mich.	61	34	4
1998	U. of Mich.	59	38	3
2000	U. of Mich.	48	49	3
2002	U. of Mich.	61	37	2
2004	U. of Mich.	72	26	1
2008	U. of Mich.			
Jun. 1978	CBS/NYT	78	17	2
Sep. 1978	WP	73	23	2
Jun. 1983	NYT	69	26	3
Nov. 1983	NYT	74	21	2
Nov. 1984	CBS/NYT	67	27	3
Feb. 1985	CBS/NYT	69	25	3
Dec. 1985	NYT	75	21	3
Nov. 1988	CBS/NYT	71	24	3
Oct. 1991	ABC/WP	75	23	2
Oct. 1992	CBS/NYT	76	20	1
Jun. 1993	CBS/NYT	86	12	1
Sep. 1993	Gallup	86	12	1
Oct. 2001	CBS/NYT	52	43	4
Apr. 2010	CNN/ORC	74	23	3
Apr. 2011	CNN	73	23	4

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

		Of Every Dollar, How ----Many Cents Are Wasted?----	
		Mean	Median
Nov. 1979	Gallup	--	40
Jan. 1981	Gallup	--	48
Mar. 1981	Gallup	--	40
May 1984	Gallup	--	45
Feb. 1989	Gallup	--	50
Sep. 2001	Gallup	46	50

Aug-Sept 2009	Gallup	50	50
Sept. 2011	Gallup	51	50
Jul. 1985	ABC/WP	43	45
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
Jan. 1998	ABC	56	--
Apr. 2000	ABC	46	--
Apr. 2002	ABC	47	--
Apr. 2006	ABC/WP	51	--
Feb. 2010	ABC/WP	53	--
Nov. 1996	Tarrance(R)/Lake(D)	49	--

- Do you believe your tax money is spent more carefully today than it was five years ago, less carefully, or is it being spent with about the same amount of care as before?

Apr. 2011	Fox	More carefully 14%	Less carefully 49%	Same as before 34%
-----------	-----	-----------------------	-----------------------	-----------------------

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

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

Note: In 2005 and 2006, the category “good” changed to “pretty good.”

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

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

Note: Asked of registered voters.

- Thinking about all the things the government does and all the services you use that are paid for with your taxpayer dollars, do you feel like you personally are getting a good or bad deal for the taxes you pay?

Apr. 2011	Fox	Good Deal 29%	Bad Deal 60%	Fair Deal (vol.) 6%
-----------	-----	------------------	-----------------	------------------------

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

		-----Bothers You Most-----		
		Large Amount You Pay	System's Complexity	Wealthy Don't Pay Fair Share
Mar. 1999*	Fox	21%	26%	46%

Feb.-Mar. 2003	Kaiser/NPR/Harvard	14	32	51
Dec. 2011	Pew	11	28	57

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

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

		More Taxes/ More Services	Same As Now	Less Taxes/ Less Services
Dec. 1978*	LAT	5%	21%	67%
Apr. 1991	LAT	12	45	40
Mar. 1993	Gallup	20	35	40
Sept. 2011	Gallup	16	56	26

Note: *Asked of registered voters.

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

		Higher Taxes/ Bigger Govt.	Lower Taxes/ Smaller Govt.
Jun. 1997	Fox	31%	58%
Apr. 1998	Fox	30	58
Oct. 2000	Fox	32	52
May 2003	Fox	34	50
Jan. 2004	Fox	38	45
Jan. 2006	Fox	34	52
Mar. 2009	Fox	35	55

Note: Asked of registered voters.

- Think about all the taxes you pay to the federal government, and think about the benefits you receive now, in the past, and in the future. Would you say that altogether, you will get more benefits from the federal government than you pay in taxes, or will you pay more in taxes than you get back from the federal government, or will it be about equal?

		Will get more	Will pay more	Will be equal	Depends
Dec. 2011	NYT	12%	55%	28%	1%

TAX FAIRNESS: In questions asked by Gallup during World War II, large majorities described the income tax they paid as fair. In April 2011, 57 percent regarded the income tax they paid as fair, and 40 percent said it 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, in most polls, 25 to 30 percent describe it as “quite unfair.” In a 2007 Pew poll, roughly equal numbers agreed (48 percent) and disagreed (47 percent) that “the tax system is unfair to people like me.”

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

Fairness of the system

- Which of the following taxes is the most unjust?

Jan. 1938	Roper/Fortune	Most Unjust
General sales tax		33%
Tax on real estate		16
Taxes on gasoline		13
Social Security and unemployment tax		11
Income taxes		8
Taxes on cigarettes		4
Tax on beer and liquor		2
Tax on such items as jewelry, perfume, and theaters		2

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

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

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

-----The Worst Tax, That Is Least Fair-----

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

Note: *Asked of a half sample

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

		Very fair	Moderately fair	Not too fair	Not fair at all
May 1985	CNN/TIME	2%	41%	31%	24%
Mar. 1997	CNN/TIME	3	42	31	23
Feb.-Mar. 2003	Kaiser/NPR/Harvard	4	47	32	16
Apr. 2011	CNN/ORC	4	45	30	20
Dec. 2011	Pew	3	40	31	24

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

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

Note: Possible answers read in order as seen above. Asked of a half sample.

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

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

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

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

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

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

- Thinking about your own tax burden, do you think this is fair, or do you feel everyone should be required to pay some minimum amount of tax to help fund government?

		Should Be A Minimum Amount	Current System Is Fair	Not Sure
Mar.-Apr. 2005	Harris/Tax Foundation	59%	21%	20%
Mar. 2006	Harris/Tax Foundation	63	21	16
Mar. 2007	Harris/Tax Foundation	61	24	15
Feb. 2009	Harris/Tax Foundation	66	19	15

- Do you think people who are poor, and earn below a certain income, should be required to pay taxes on what they earn or should they be exempt from paying income taxes?

		Be required to pay taxes on what they earn	Be exempt paying taxes
Nov. 2011	McClatchy/Marist Poll	60%	37%

Note: Asked of registered voters.

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

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

Mar. 2009	Harris/Tax Foundation	-----Federal Taxes-----				
		Very Fair 1	2	Fair 3	4	Not At All Fair 5
Cigarette, beer, and wine taxes		28%	11%	27%	15%	20%
Corporate income taxes		15	9	28	20	29
Social security payroll taxes		10	9	43	20	18
Gas taxes		7	6	31	26	29
Estate taxes		4	5	26	27	38
Federal income taxes		6	8	39	29	18

- Using a scale of 1 to 5, where one means "very fair" and five means "not at all fair," please indicate what you think of these state and local taxes in terms of fairness.

Mar. 2007	Harris/Tax Foundation	-----State & Local Taxes-----				
		Very Fair 1	2	Fair 3	4	Not At All Fair 5
Cigarette, beer and wine taxes		27%	13	22%	14%	24%
State income taxes		7	10	38	24	20
Retail sales taxes		6	11	46	23	14
Motor vehicle taxes		5	10	37	27	20
Gas taxes		5	8	25	26	36
Local property taxes		4	8	38	27	23

Mar. 2009

Harris/Tax Foundation

-----State & Local Taxes-----

	Very Fair 1	2	Fair 3	4	Not At All Fair 5
Cigarette, beer and wine taxes	27%	9%	27%	16%	21%
State income taxes	8	7	41	25	19
Retail sales taxes	7	10	46	21	15
Motor vehicle taxes	5	9	40	26	21
Gas taxes	7	6	29	28	30
Local property taxes	5	6	33	30	25

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

		Very Fair	Somewhat Fair	Somewhat Unfair	Very Unfair
Apr. 2007	AP/Ipsos/AOL	16%	37%	20%	25%

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

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

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

-----Income Tax Fairness-----

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

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

----- I'd Rather Pay-----

		Higher Taxes/ Larger Govt.	Lower Taxes/ Smaller Govt.
Jun. 1997	Fox	31%	58%
Apr. 1998	Fox	30	58
Oct. 2000	Fox	32	52
May 2003	Fox	34	50
Jan. 2004	Fox	38	45
Jan. 2006	Fox	34	52
Mar. 2009	Fox	35	55

- Considering all government services on the one hand and taxes on the other, which of the following statements, comes closest to your view?

		Keep Taxes And Services About Where They Are	Decrease services, Lower Taxes	Increase services, Raise Taxes
Mar. 2007	Harris/Tax Foundation	41%	32%	8%
Feb. 2009	Harris/Tax Foundation	36	34	10

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

		More Services/ More Taxes	Same As Now	Less Services/ Less Taxes
Dec. 1978*	LAT	5%	21%	67%
Apr. 1991	LAT	12	45	40
Mar. 1993	Gallup	20	35	40
Aug. 1994	Roper Center/Reader's Digest	14	52	28

Note: *Asked of registered voters.

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

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

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

Feb.-Mar. 2003 Kaiser/NPR/Harvard

	Fair	Unfair
Have more dependent children than the other family	76%	23%
Have more medical expenses than the other family	71	27
Give more to charity than the other family	62	36
Have a home mortgage, while the other family does not	55	41
Receive more of their income from investments than the other family	42	52

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

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

May 2003	CBS/NYT	46	36
May 2006	CBS/NYT	55	27

Fairness to you

- 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%

- Do you regard the income tax which you will have to pay this year as fair? (Gallup)
- Do you regard the income tax which you will have to pay this year as fair, or not? (CBS/NYT)

		-Income Tax You Pay is Fair-	
		Yes	No
Feb. 1943	Gallup	85%	15%
Feb. 1944	Gallup	90	10
Mar. 1944	Gallup	87	13
Mar. 1945	Gallup	85	15
Feb. 1946	Gallup	62	38
Nov. 1946	Gallup	60	34
Mar. 1997	Gallup/CNN/USA Today	51	43
Apr. 1999	Gallup/CNN/USA Today	45	49
Apr. 2001	Gallup/CNN/USA Today	51	46
Apr. 2002	Gallup/CNN/USA Today	58	37
Apr. 2003	Gallup/CNN/USA Today	64	33
Apr. 2004	Gallup/CNN/USA Today	62	33
Apr. 2005	Gallup/CNN/USA Today	61	34
Apr. 2006	Gallup	60	34
Apr. 2007	Gallup	60	37
Apr. 2008	Gallup	60	35
Apr. 2009	Gallup	61	35
Apr. 2010	Gallup	59	36
Apr. 2010	CBS/NYT	62	30
Apr. 2011	Gallup	57	40

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

		More Than Fair Share	Less Than Fair Share	About Right	Don't File
Apr. 1997	CBS	49%	2%	47%	1%
Apr. 2006	CBS	34	1	58	4
Apr. 2007	CBS	37	1	55	5
Mar.-Apr. 2010	CBS	43	1	50	4
Feb. 2011	CBS	30	3	62	3
Mar. 2011	CBS	41	2	51	4
Jan. 2012	CBS	40	2	52	—

- Do you feel like you pay more than you fair share in taxes, less than your fair share, or do you feel the amount of taxes you pay is pretty close to your fair share?

		More Than Fair Share	Less Than Fair Share	About The Fair Share
Apr. 2011	Fox	43%	3%	52%

Note: Asked of registered voters.

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

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

- Considering what you get from the federal government, do you think you pay more than your fair share of taxes, less than your fair share, or about the right amount?

		More Than Fair Share	Less Than Fair Share	About The Right Amount
Oct. 1997	PSRA/Pew	52%	2%	45%
Feb. 2000	PSRA/Pew	55	1	41
May 2000	NPR/Kaiser/Harvard	55	2	42
Mar. 2010	PSRA/Pew	43	3	50
Dec. 2011	PSRA/Pew	38	5	52

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

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

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

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

- 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%

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

More say the rich pay too little in taxes than say middle-income families pay too much. In the April 2011 Gallup poll, 50 percent said middle income people pay their fair share in taxes and 44 percent said they paid too much. Fifty-nine percent said upper income people paid too little.

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

-----Rich Get Richer/Poor Get Poorer-----					
Yes			Yes		
1972	Harris Interactive	67%	2000	Harris Interactive	69
1977	Harris Interactive	77	2001	Harris Interactive	69
1985	Harris Interactive	79	2002	Harris Interactive	72
1990	Harris Interactive	82	2003	Harris Interactive	69
1991	Harris Interactive	83	2004	Harris Interactive	68
1992	Harris Interactive	83	2005	Harris Interactive	75
1993	Harris Interactive	81	2006	Harris Interactive	72
1994	Harris Interactive	78	2007	Harris Interactive	73
1995	Harris Interactive	79	2008	Harris Interactive	71
1996	Harris Interactive	76	2009	Harris Interactive	66
1997	Harris Interactive	78	2010	Harris Interactive	68
1998	Harris Interactive	72	2011	Harris Interactive	74
1999	Harris Interactive	74			

- 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	68%	25%
1973	Harris	74	21
1974	Harris	75	19
1978	Harris	74	18

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

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

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

-----High-Income Families Pay-----				
		Too Much In Taxes	About Right	Too Little In Taxes
May 1977	Roper GfK-NOP	8%	10%	75%

May 1978	Roper GfK-NOP	7	9	76
Jul. 1978	Roper GfK-NOP	8	9	76
May 1979	Roper GfK-NOP	8	9	75
Jan. 1985	Roper GfK-NOP	5	10	80
Apr. 1986	Roper GfK-NOP	7	10	77
Jan. 1992	Roper GfK-NOP	9	10	72

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

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

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

		-----Low-Income Families Pay-----		
		Too Much In Taxes	About Right	Too Little In Taxes
May 1977	Roper GfK-NOP	54%	32%	5%
May 1978	Roper GfK-NOP	47	37	4
Jul. 1978	Roper GfK-NOP	54	31	4
May 1979	Roper GfK-NOP	45	39	5
Jan. 1985	Roper GfK-NOP	57	34	4
Apr. 1986	Roper GfK-NOP	53	31	4
Jan. 1992	Roper GfK-NOP	54	30	5

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

		-----Upper-Income People Pay-----		
		Too Much In Taxes	Fair Share	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
Apr. 2003	Gallup/CNN/USA Today	10	24	63
Apr. 2004	Gallup/CNN/USA Today	9	24	63
Apr. 2005	Gallup/CNN/USA Today	7	22	68
Apr. 2006	Gallup/USA Today	8	21	67
Apr. 2007	Gallup	9	21	66
Apr. 2008	Gallup	9	24	63
Apr. 2009	Gallup	13	23	60
Apr. 2010	Gallup	15	26	55
Apr. 2011	Gallup	13	25	59

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

		-----Middle-Income People Pay-----		
		Too Much In Taxes	Fair Share	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
Apr. 2003	Gallup/CNN/USA Today	40	51	7
Apr. 2004	Gallup/CNN/USA Today	46	47	4
Apr. 2005	Gallup/CNN/USA Today	41	52	4
Apr. 2006	Gallup/USA Today	43	50	5
Apr. 2007	Gallup	47	44	7
Apr. 2008	Gallup	43	50	4
Apr. 2009	Gallup	43	50	5
Apr. 2010	Gallup	43	49	6
Apr. 2011	Gallup	44	50	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...Lower-income people?

		-----Lower-Income People Pay-----		
		Too Much In Taxes	Fair Share	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
Apr. 2003	Gallup/CNN/USA Today	49	36	12
Apr. 2004	Gallup/CNN/USA Today	49	35	12
Apr. 2005	Gallup/CNN/USA Today	51	36	10
Apr. 2006	Gallup/USA Today	46	36	12
Apr. 2007	Gallup	45	34	17
Apr. 2008	Gallup	51	32	13
Apr. 2009	Gallup	39	41	16
Apr. 2010	Gallup	39	35	22
Apr. 2011	Gallup	40	37	21

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

		-----Corporations-----		
		Too Much In Taxes	Fair Share	Too Little In Taxes
Apr. 2004	Gallup/CNN/USA Today	5%	19%	69%
Apr. 2005	Gallup/CNN/USA Today	4	21	69
Apr. 2006	Gallup/USA Today	5	18	70
Apr. 2007	Gallup	5	19	71
Apr. 2008	Gallup	6	15	73
Apr. 2009	Gallup	8	18	67
Apr. 2010	Gallup	9	22	62
Apr. 2011	Gallup	9	20	67

- Do you think the current U.S. tax system favors the middle class, favors the wealthy, or treats both groups about equally?

Feb. 2012	ABC/Washington Post	Favors middle class 9%	Favors wealthy 68%	Both equally 19%
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- Generally speaking, in your opinion are the rich paying their fair share of taxes or not?

Feb. 2012	IBD	Paying 28%	Not paying 64%	Not sure 7%
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- Do you think that the income tax structure in your country correctly taxes those who earn the highest incomes?

Jul. 2007	Financial Times/Harris	Yes 12%	No, They Should Be Taxed More 61%	No, They Should Be Taxed Less 10%	Not Sure 17%
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- Do you think that the income tax structure in your country correctly taxes those who earn the lowest incomes?

Jul. 2007	Financial Times/Harris	Yes 19%	No, They Should Be Taxed More 6%	No, They Should Be Taxed Less 59%	Not Sure 17%
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- I'm going to read you a list of groups. Please tell me if you think they pay more than their fair share, less than their fair share, or about their fair share in federal taxes . . . ?

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

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

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

		Reagan's Budget & Tax Cuts -----Fair to You-----		
		Fair	Unfair	Too Easy
Feb. 1981	Harris	70%	25%	1%
May 1981	Harris	56	38	2
Jun. 1981	Harris	54	39	3
Aug. 1981	Harris	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	38%	5%	52%
May 1981	Harris	32	5	55
Aug. 1981	Harris	38	6	50

- If Congress decided to raise taxes for those with the highest household income, should it be for those who earn more than \$250,000, more than \$500,000 or more than \$1 million?

		\$250,000	\$500,000	\$1 million
Dec. 2010	Bloomberg	43%	28%	23%

- If taxes need to be raised to reduce the deficit, do you think enough revenue can be raised by taxing only those with household incomes of \$250,000 a year or more, or do you think all taxpayers will have to pay more?

		Just those with \$250,000 a year or more	All Taxpayers
Mar. 2011	Bloomberg	34%	61%

- Now I'm going to read you some of the specific proposals for cutting government spending and increasing taxes that have been suggested as part of the discussions on the debt ceiling. For each one, please tell me whether you favor or oppose that proposal as a way to reduce the amount that the government owes. Increasing the taxes paid by people who make more than \$250,000 thousand dollars a year.

		Favor	Oppose
Jul. 2011	CNN/ORC	73%	26%

Demographic breakdown
Income

<\$35k	80%	20%
\$35k-\$49k	77	23
\$50k – \$74k	75	25
\$75k	68	32

Party ID

Republican	51%	49%
Democrat	92	7
Independent	71	29

Note: Other response categories not shown.

- Please tell me whether you favor or oppose the following. Raising taxes on higher income people.

		Favor strongly	Favor somewhat	Oppose somewhat	Oppose strongly
Sep. 2011	Time/Abt SRBI	52%	18%	12%	16%

Note: Asked of a half sample.

- Please tell me whether you favor or oppose each of the following proposals President Barack Obama has made to pay for the cost of the jobs bill. How about increasing income taxes on individuals earning at least \$200,000 and families earning at least \$250,000?

		Favor	Oppose
Sept. 2011	Gallup/USA Today	66%	32%

- Should taxes on millionaires be increased in order to lower the deficit?

		Yes	No
Oct. 2011	CBS News	64%	30%

Demographic breakdown

Republican	40%	54%
Democrat	83	13
Independents	65	28

- Please tell me whether you favor or oppose the following. Increasing the taxes paid by people who make more than one million dollars a year.

		Favor	Oppose
Oct. 2011	CNN/ORC	76%	24%

- Please tell me whether you favor or oppose the following. Increasing the taxes paid by people who make more than 250 thousand dollars a year.

		Favor	Oppose
Oct. 2011	CNN/ORC	63%	37%

- In order to pay for government efforts to promote job creation, would you favor, oppose or neither favor nor oppose a five-point-six percent tax surcharge on income over 1 million dollars?

		Strongly favor	Somewhat favor	Neither favor nor oppose	Somewhat oppose	Strongly oppose
Oct. 2011	AP-GfK/Roper	46%	16%	10%	11%	16%

Note: Asked of a half sample.

- In order to pay for government efforts to promote job creation, would you favor, oppose or neither favor nor oppose limiting income tax deductions for individuals making more than \$200,000 and families over \$250,000 each year?

		Strongly favor	Somewhat favor	Neither favor nor oppose	Somewhat oppose	Strongly oppose
Oct. 2011	AP-GfK/Roper	28%	18%	11%	15%	24%

Note: Asked of a half sample.

- Would you favor or oppose raising taxes on people with annual incomes of a million dollars or more to help cut the federal deficit?

		Favor	Oppose
Oct. 2011	Time/Abt SRBI	73%	23%

- Do you support or oppose a federal surcharge on income of 200 thousand dollars or more for individuals and \$250,000 or more for married couples, referred to as the millionaire's tax?

		Support	Oppose
Nov. 2011	McClatchy/Marist	49%	43%

Note: Asked of registered orders.

- How about a federal surcharge on income of \$1 million or more. Do you support or oppose a federal surcharge on income of \$1 million or more, referred to as the millionaire's tax?

		Support	Oppose
Nov. 2011	McClatchy/Marist	61%	31%

Note: Asked of registered orders.

- The President Barack Obama says he is proposing a 30 percent tax on millionaires because many wealthy Americans pay a 15 percent tax on their investment income, such as capital gains and dividends. Do you think investment income should be taxed at a lower rate than wages or should it be taxed at the same rate as wages?

		Lower rate	Same rate	Higher rate
Jan. 2012	UT/NJ/PSRA	27%	56%	6%

- I'm going to read you some proposals that Barack Obama made in his State of the Union address earlier this week. As I read each one, please tell me if you generally agree or disagree with the idea. Establish a new rule that anyone who earns at least \$1 million annually must pay at least 30 percent of their income in taxes

		Agree	Disagree	Don't know
Jan. 2012	UT/NJ/PSRA	65%	31%	5%

- Do you support or oppose raising taxes on Americans with incomes over one million dollars a year? Do you feel that way strongly or somewhat?

		Support	Oppose
Oct. 2011	ABC/Washington Post	75%	23%
Feb. 2012	ABC/Washington Post	72	24

- Please tell me if you would favor, oppose, or neither favor nor oppose a law requiring that all Americans with incomes of one million dollars or more pay at least 30 percent of their income in taxes.

		Favor	Oppose	Neither
Feb. 2012	AP-GfK/Roper	65%	26%	7%

- Do you support or oppose establishing a minimum tax rate of 30 percent on Americans making 1 million dollars a year or more -- also called the Buffett Rule?

		Support	Oppose	Neither
Mar. 2012	Reuters/Ipsos Poll	64%	30%	2%

Demographic breakdown

Republican	49%	43%	2%
Democrat	76	18	2
Independent	59	33	1

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

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

We have not been able to find copies of the Blum and Kalven pilot studies, only their commentary about them (see The Uneasy Case for Progressive Taxation, University of Chicago Press, 4th edition, 1963, introduction). What we have here are some questions about government’s role in redistributing wealth and a handful of questions asked over sixty years that explore Americans’ ideas in this area. We include two questions asked over time by the National Opinion Research Center at the University of Chicago about what the government’s role should be in reducing income differences between the rich and the poor. In 1952, in a Gallup question, people were divided about a law that would prohibit the government from taking more than a quarter of a person’s earnings; in the mid-1990s, people seemed comfortable with a limit of around 25 percent for top earners. In the 2009 Harris Interactive/Tax Foundation online poll, people said that 15.6 percent (mean response) was the maximum percentage people should have to pay in all taxes.

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

		Yes	No
Oct. 1937	Roper/Fortune	71%	17%

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

		Yes	No
Oct. 1937	Roper/Fortune	54%	41%

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

		Mean
Mar.-Apr. 2005	Harris/Tax Foundation	16%
Mar. 2006	Harris/Tax Foundation	15
Mar. 2007	Harris/Tax Foundation	14.7
Feb. 2009	Harris/Tax Foundation	15.6

- 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?

Fox

	Less than 20%	21-30%	31-40%	41-50%	51-60%	More than 60%
Mar. 1999	65%	24%	3%	1%	--	--
Mar. 2001	52	27	7	1	--	--
Jan. 2003	53	25	6	1	--	--
Mar.-Apr. 2009	51	27	6	2	1%	1%

Note: Asked of registered voters.

- Do you feel that the distribution of money and wealth in this country today 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?

		Distribution Is Fair	Should Be More Evenly Distributed
1984	Gallup	31%	60%
1985	LA Times	28	61
1987	Gallup	27	66
1990	Gallup	28	66
1996	Gallup	33	62
1998	Gallup	31	63
2000	Gallup	38	56
2003	Gallup	31	63
2007	Gallup	29	66
Apr. 2008	Gallup	27	68
Oct. 2008	Gallup	37	58
Mar. 2009	Gallup	35	59
Apr. 2011	Gallup	35	57

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

		Redistribute Wealth By ----Heavy Taxes on Rich?----	
		Should	Should Not
Jun. 1939	Roper/ <i>Fortune</i>	35%	54%
	Prosperous	17	76
	Upper Middle Class	28	64
	Lower Middle Class	34	57
	Poor	46	40
Apr.-May 1998	Gallup	45	51
Apr. 2007	Gallup	49	47
Apr. 2008	Gallup	51	43
Oct. 2008	Gallup	46	50
Mar. 2009	Gallup	50	46
Apr. 2011	Gallup	47	49

Note: *Fortune* divided its sample into these four economic groups based on its own criteria. In October 2008, 17 percent of Republicans said yes, 47 percent of independents and 75 percent of Democrats said wealth should be redistributed via heavy taxes on the rich.

- Do you think the federal government should increase taxes on the wealthiest individuals so that nobody gets to be too rich?

		Yes, Increase Taxes So Nobody Gets Too Rich	No
Mar. -Apr. 2009	Fox	40%	55%

Note: Asked of registered voters.

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

		Govt. Should Reduce Income Differences				Govt. Shouldn't Reduce Income Differences		
		-----Points-----						
		1	2	3	4	5	6	7
1973	NORC	36%	12%	10%	11%	6%	7%	15%
1978	NORC	19	11	17	21	11	8	12
1980	NORC	17	9	16	20	12	7	16
1983	NORC	20	11	16	17	11	8	14
1984	NORC	21	12	15	17	13	8	12
1986	NORC	23	9	17	21	11	6	12
1987	NORC	19	9	17	21	13	6	14
1988	NORC	20	10	18	20	12	8	11
1989	NORC	18	13	19	20	11	7	10
1990	NORC	21	12	18	21	9	6	10
1991	NORC	20	12	17	20	12	7	9
1993	NORC	17	12	19	18	12	8	12
1994	NORC	14	9	16	21	15	8	15
1996	NORC	17	10	16	21	12	8	12
1998	NORC	15	10	17	21	11	8	16
2000	NORC	16	12	16	20	14	9	13
2004	NORC	20	8	18	19	13	8	14
2006	NORC	20	9	17	22	13	7	11
2008	NORC	24	8	17	19	13	7	12

- 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
2008	NORC	37	20	43

- Do you think that people with high incomes should pay a larger share of their income in taxes than those with low incomes, the same share, or a smaller share . . . ?

		Much larger	Larger	Same	Smaller share	Much lower
1987	NORC	23%	45%	30%	2%	*
2000	NORC	20	43	34	1	1
2008	NORC	19	41	38	1	1

- Do you think the new tax code should be changed so that middle and lower income people pay less than they do now and upper income people pay more in taxes than they do now, or don't you think the tax code should be changed?

		Should Be Changed So Upper Income People Pay More		Should Not
		65%		29%
Apr. 2009	CBS/NYT			

- Would you support or oppose the government redistributing wealth by a much higher income tax on high income earners?

		Support	Oppose	Neither Support or Oppose
Feb. 2009	Harris/Tax Foundation	31%	52%	10%

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

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

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

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

- 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	58%	38%

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

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

- Which comes closest to your view?

Apr. 2005	AP/Ipsos	
People should pay the same rate of tax on their incomes, regardless of how much money they make		40%
People who earn more money should pay a higher tax rate on their incomes than people who earn less		57%

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

Mar.-Apr. 1996	Roper GfK-NOP	-----Know Words & Phrases-----		
		Good Idea	Some Idea	Not Much Of An Idea
	Depression	76%	19%	4%

Inflation	76	18	5
Recession	72	21	5
Depreciation	55	26	15
Downsizing	55	23	16
Flat tax	46	28	22
Federal Reserve Bank	42	31	24
Deregulation	41	30	23
Balance of payments	40	30	25
Capital gains tax	39	27	28
Investment capital	38	32	24
Progressive tax	32	26	34
Tight monetary policies	26	27	37
Supply-side economics	22	23	43
Sustainable development	15	21	48

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

Feb.-Mar. 2003 Kaiser/NPR/Harvard

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

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

-----Highest Percentage, Total Federal Taxes-----			
	High-Income People	Middle-Income People	Lower-Income People
Feb.-Mar. 2003	24%	52%	11%

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

-----Highest Percentage, Federal Income Taxes-----			
	High-Income People	Middle-Income People	Lower-Income People
Feb.-Mar. 2003	26%	51%	11%

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

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

- Now thinking about the wealthiest one percent of Americans, what percentage of their income do you think they should pay to the federal government in income taxes each year?

		0-10%	11-20%	21-30%	31-40%	>40%	No opinion
Oct. 2011	Gallup/USA Today	21%	14%	18%	11%	7%	28%

- 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	15%	10%
Mar. 2001	Fox	17	10
Jan. 2003	Fox	17	10

Note: Asked of registered voters.

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

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

- On average, about what percentage of their household incomes would you guess most Americans pay in federal income taxes each year – less than 10 percent, between 10 and 20 percent, between 20 and 30 percent, between 30 and 40 percent, between 40 and 50 percent, or more than 50 percent, or don't you know enough to say?

CBS/NYT

		Less than 10%	10-20%	20-30%	30-40%	40-50%	More than 50%	DK
Apr. 2010		5%	26%	25%	10%	2%	1%	26%

A Flat Tax

We also take a look at attitudes towards a flat tax in four areas: whether it is a good idea or bad idea; if people prefer a graduated income tax or a flat tax; how the flat tax would affect different economic groups; and, whether a flat tax would be more fair or simple. Opinions are divided roughly evenly in CBS/NYT's questions on the flat tax system, although a very substantial number say they don't know enough to have an opinion. In a softer 2011 ABC/Washington Post question that asks for "impressions" of a flat tax, opinions are divided, too. Results vary when people are asked if they prefer a graduated income tax, a flat tax, or other national tax system. Most feel that they would pay about the same under a flat tax system. They also feel poor people would pay more taxes under a flat tax than under the current structure and that the rich would benefit more than other groups from such a system. A majority continue to believe that a flat tax system would be simpler than the current system.

Good idea, bad idea?

- Overall, do you have a favorable or unfavorable impression of a flat tax system that removes most income tax deductions, and charges everyone the same tax rate, instead of charging higher rates on higher incomes? Do you feel that way strongly or somewhat?

		Favorable Strongly	Favorable somewhat	Unfavorable somewhat	Unfavorable strongly
Oct. 2011	ABC/WP	26%	22%	18%	29%

- I am going to read a few statements. Please tell me if you support or oppose each item I name. Do you support or oppose: A flat-tax system, where everyone pays the same tax rate no matter what their income?

		Support	Oppose	No opinion
Aug. 1996	ABC/WP	48%	48%	4%

Note Asked of a half sample.

Note: In August 1996, ABC and the Post asked a different question about a flat tax and opinion split 48 to 48 percent.

- Overall, do you have a favorable or unfavorable impression of the idea to set the federal income tax rate at 9 percent, corporate taxes at 9 percent, and create a national sales tax, also of 9 percent? Do you feel that way strongly or somewhat?

		Favorable Strongly	Favorable somewhat	Unfavorable somewhat	Unfavorable strongly
Oct. 2011	ABC/WP	12%	24%	21%	35%

- Herman Cain is proposing to change the current tax system. His 9-9-9 plan would eliminate all current federal taxes and replace them with a 9 percent personal income tax, a 9 percent corporate income tax and a 9 percent federal sales tax. Do you think Cain's 9-9-9 plan is a good idea or a bad idea?

		Good idea	Bad idea	Don't know
Oct. 2011	Quinnipiac	32%	47%	22%

Note: Asked of registered voters.

- Do you think getting rid of tax deductions is the same as increasing taxes?

		Yes it is	Not it isn't	Don't know
Jul. 2011	Fox News/OD	42%	47%	11%

Note: Asked of registered voters.

- The current income tax system taxes people at high income levels at high rates than lower income people. The flat tax proposal would replace the current income tax system and would tax people at all income levels at one, flat tax rate. Do you think replacing the current income tax system with one flat tax rate sounds like a good idea, or a bad idea, or don't you know enough to say?

		Good idea	Bad idea	Don't know enough to say
Feb. 1995	CBS/NYT	26%	38%	35%

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

		Favor	Oppose	Don't know enough about it
Jan. 1996	CBS/NYT	27%	33%	38%
Nov. 2004	CBS/NYT	26	34	37
Nov. 2011	CBS	32	36	28

- What if the flat tax eliminated the home mortgage deduction, then would you favor or oppose replacing the current income tax system with one flat tax rate, or don't you know enough about it yet to say?

		Favor	Oppose	Don't know enough about it
Jan. 1996	CBS/NYT	17%	29%	49%
Nov. 2004*	CBS/NYT	31	15	50

Note: This question was asked of those who said they favored a flat tax income tax (26 percent).

- In the United States, as you know, we have what is called a graduated federal income tax system. That is, people with higher incomes are taxed at a higher percentage than people with lower incomes. Some people would like to change the current tax system so that everyone would pay the same income tax rate, for example, 10 percent or 20 percent. Generally, would you be in favor of such a flat-rate system for federal income taxes, would you prefer keeping the system we have now, or don't you know enough to say?

		Favor such a flat rate system	Prefer keeping the system we have now	Don't know enough to say
Feb. 2003	WP/Kaiser/Harvard	36%	32%	31%

- Do you favor or oppose a single flat rate federal income tax?

		Favor	Oppose	Not sure
Jun. 1997	Fox	57%	27%	16%

Note: Asked of registered voters.

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

		Favor	Oppose	Don't know/Refused
Mar. 1999	Harris Poll	60%	35%	5%

- How important do you think each of the following goals is for the federal government to work on this year--is it vital, extremely important, quite important, not that important, or not important at all? Eliminate the current income tax system by 2001 and replace it with a flat tax or a national sales tax.

		Vital	Extremely important	Quite important	Not that important	Not important at all	Not sure
Apr. 1998	NBC/WSJ	27%	17%	23%	13%	10%	10%

Note: Asked of a half sample.

- A tax system in which all Americans pay the same percentage of their income in taxes is often referred to as a flat tax. In order to have a flat tax system, would you favor or oppose eliminating each of the following deductions from the federal tax code? The deduction on interest for home mortgages

		Favor	Oppose	No opinion
Nov. 1997	Gallup/CNN/USA Today	42%	54%	4%

- A tax system in which all Americans pay the same percentage of their income in taxes is often referred to as a flat tax. In order to have a flat tax system, would you favor or oppose eliminating each of the following deductions from the federal tax code? The deduction for contributions to charities and religious institutions

		Favor	Oppose	No opinion
Nov. 1997	Gallup/CNN/USA Today	43%	53%	4%

- I am going to read you some proposals to reform the current tax system, which supporters say will simplify the tax system, although, as proposed, would increase the federal deficit. For each one I read, please tell me whether you strongly favor, somewhat favor, somewhat oppose, or strongly oppose that proposal. One tax reform proposal would eliminate the current income tax system, replace it with a flat tax of seventeen percent on all income, and eliminate all tax deductions, including those for home mortgages and charitable contributions. A family of four would be exempt from taxes on their first thirty-three thousand dollars of income.

		Strongly favor	Somewhat favor	Somewhat oppose	Strongly oppose	Not sure
Oct. 1997	NBC/WSJ	23%	38%	14%	18%	7%

Note: Asked of a half sample.

- Do you favor or oppose a flat tax system in which all but low-income Americans pay the same percentage of their income in taxes if the new system: Taxed wages and salaries but not profits from the sale of stocks and bonds and real estate?

		Favor	Oppose	Not sure
Jan. 1996	Time/CNN/Yankelovich	34%	57%	9%

- Do you favor or oppose a flat tax system in which all but low-income Americans pay the same percentage of their income in taxes if the new system: Eliminated all tax deductions for state and local taxes, including property tax?

		Favor	Oppose	Not sure
Jan. 1996	Time/CNN/Yankelovich	35%	55%	10%

- Do you favor or oppose a flat tax system in which all but low-income Americans pay the same percentage of their income in taxes if the new system: Taxed all Americans at a flat rate of 17%?

		Favor	Oppose	Not sure
Jan. 1996	Time/CNN/Yankelovich	41%	48%	11%

- Do you favor or oppose an overhaul in the federal income-tax system, so that most taxpayers would pay a flat tax of 10 to 11 percent?

		Favor	Oppose	Not sure
Jan. 1995	Time/CNN/Yankelovich	62%	28%	10%

- There has been a proposal for a flat tax that would take away all or most deductions, including the home mortgage interest deduction, to provide one low tax rate for all taxpayers. Do you support or oppose replacing the current tax system with this flat tax plan?

		Support	Oppose	Don't know
Feb. 1996	AP	32%	50%	17%

- Do you personally favor or oppose a flat tax--with a single low rate for federal income taxes and all or most deductions removed?

		Favor	Oppose	Don't know
Jan. 1995	PSRA/Newsweek	59%	29%	12%
Jan. 1996	PSRA/Newsweek	50%	32%	18%

Note: Asked of registered voters.

- In your opinion, is a flat income tax system, in which everyone would pay taxes at a 17% tax rate after personal and child deductions, a good idea or a bad idea?

		Good idea	Bad idea
Feb. 1995	Americans & Their Money	58%	42%

- As you may know, under the current income tax system, high-income people are taxed at a greater rate than low-income people. There is a proposal to replace that system with a 'flat tax,' under which everyone, rich and poor, would pay 17% of their income in taxes. Under this plan, income from capital gains and interest on savings would be tax exempt, but the current deduction for interest paid on home mortgages would be abolished. Do you favor or oppose this proposal for a flat tax?

		Favor	Oppose	Don't know
Jan. 1995	LAT	40%	48%	12%

- Democratic presidential candidate Jerry Brown has proposed replacing current federal income and business taxes with a flat 13 percent income tax and a 13 percent business tax. Do you support or oppose this flat-tax plan, or don't you know enough about it to say?

		Support	Oppose	Don't know
Apr. 1992	ABC/Money	27%	44%	29%

- Do you favor or oppose replacing the current graduated income tax in which people who make more money pay at a higher tax rate, with a flat-tax system that would do away with almost all deductions and tax everyone's income at the same rate?

		Favor	Oppose	Not sure
Apr. 1992	NBC/WSJ	49%	44%	7%

Prefer current/graduated/partially graduated system

- Would you prefer a graduated income tax system, in which people with higher incomes pay a higher tax rate, or a flat tax system, in which everyone pays the same tax rate regardless of income?

		Graduated income tax system	Flat tax system	Both equal
Apr. 1995	NBC/WSJ	56%	40%	1%
Sept. 1995	NBC/WSJ	57	38	1
Jan. 1996	NBC/WSJ	54	41	1
Mar. 1996*	NBC/WSJ	54	39	1
Nov. 2011	NBC/WSJ	56	40	1

Note: * Asked of a half sample.

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

		National sales	Flat-rate no deductions	Current, graduated with deductions	Not sure
Oct. 1997	Fox News/OD	16%	46%	25%	13%
Mar. 1999	Fox News/OD	20	43	27	10
May 2003	Fox News/OD	16	38	35	11

Note: Registered voters.

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

		Sales tax	Flat tax	Graduated no deductions	Current graduated w/ deductions	Not sure
Jan. 2005	Fox News/OD	17%	29%	12%	25%	17%
Oct. 2011	Fox News/OD	12	35	13	26	14

Note: Asked of registered voters.

- Thinking more generally about the federal tax system--which of the following would you prefer? The current system in which wealthier people pay a higher tax rate. A system in which all people would pay a flat tax of 17% and no deductions would be allowed.

Apr. 1999 Gallup/CNN/USA Today

The current system in which wealthier people pay a higher tax rate	41%
A system in which all people would pay a flat tax of seventeen percent and no deductions would be allowed	48
No opinion	11

Note: Asked of a half sample.

- Thinking more generally about the federal tax system--which of the following would you prefer? The current system in which people with large incomes pay higher tax rates than people with smaller incomes and taxpayers can take deductions for charitable contributions, interest paid on home mortgages, and other items. A different system in which all people would pay a flat tax rate of 17% regardless of income and no deductions would be allowed. Families with four or more people and incomes of less than \$36,000 per year would pay no income tax.

Gallup/CNN/USA Today

	Dec. 1995	Apr. 1999
The current system in which people with large incomes pay higher tax rates than people with smaller incomes and taxpayers can take deductions for charitable contributions, interest paid on home mortgages, and other items	46%	31%
A different system in which all people would pay a flat tax rate of 17% regardless of income and no deductions would be allowed. Families with four or more people and incomes of less than \$36,000 per year would pay no income tax	50	58
No opinion	4	11

Note: Asked of a half sample.

- Which of these federal tax systems do you prefer? The current graduated income tax, where people with higher incomes pay a higher tax rate. A flat income tax, where everyone would pay the same rate no matter what their income. A national sales tax based on purchases of goods and services rather than on income?

		Current graduated income tax	Flat income tax	National sales tax
Aug. 1998	WP/Kaiser/Harvard	38%	28%	29%

- Please tell me which of the following two statements comes closest to your opinion about income taxes. I prefer a flat tax where everyone would pay the same tax rate. This would be a fairer and simpler system. I prefer the traditional progressive tax system in which people with higher incomes pay at a higher rate. This helps insure that those best able to pay will pay more.

		Flat tax	Progressive tax	Neither (vol)
Feb. 1998	Zogby	43%	47%	7%

Note: Asked of likely sample.

- Here are two different federal income tax policies. Which of these do you think would be better for the country: The current system in which someone with more money pays a higher percentage of their income in taxes than someone with less money or, a flat tax system in which all Americans would pay the same percentage of their income in taxes, regardless of how much money they make?

		Current system	Flat tax system	Neither/Other (vol)
Nov. 1997	Gallup/CNN/USA Today	51%	45%	2%

Note: Asked of a half sample.

- Which of these two tax systems do you prefer: a graduated income tax, where people with higher incomes pay a higher tax rate, or a flat income tax, where everyone pays the same rate no matter what their income? Neither system would tax poor people.

		Graduated income tax	Flat income tax	No opinion
Jan. 1996	ABC/Washington Post	49%	45%	6%
Mar. 1996	ABC/Washington Post	54	45	2

- Please tell me which kind of income tax system you would prefer. Would you prefer a graduated income tax system, in which people with higher incomes pay a higher tax rate, or a flat tax system, in which everyone pays the same rate regardless of income?

		Graduated	Flat	Don't Know
Sep. 1995	Pew	55%	41%	4%

- Which one of the following three tax systems do you most prefer A) the current system – with tax rates from 15 to 39 percent and all existing deductions, credits, and exemptions, or B) a flat tax system where every person and corporation pays the same flat rate – about 20 percent – with only deductions for home mortgages and charitable contribution, or C) a flat tax system where every person and corporation pays a flat rate of 17 percent – with no deductions, credits or exemptions at all?

		Current system	Flat tax, 20%	Flat tax, 17%	Don't Know
Apr. 1995	PSRA/Newsweek Poll	27%	32%	29%	12%

How would a flat tax will affect different groups?

- Under a proposed flat tax system, do you think you personally would pay more in taxes, less in taxes, or about the same amount in taxes?

		Pay more	Pay less	Pay the same	DK
Jan. 1996	CBS News	28%	17%	43%	12%
Nov. 2011	CBS News	27	15	43	15

- Do you think that your own taxes would be higher, lower, or about the same under a flat tax system?

		Taxes would be higher	Taxes would be lower	Taxes about be about the same	Depends
Jan. 1996	NBC/WSJ	22%	20%	43%	3%
Nov. 2011	NBC/WSJ	29	19	43	1

- A flat rate tax system applies one tax rate to all income. Under a flat rate tax system, do you think each of the following would pay higher taxes, lower taxes, or about the same amount of taxes as they pay now?

		-----The wealthy-----		
		Higher taxes	Lower taxes	Same amount of taxes
Nov. 2011	McClatchy/Marist	36%	38%	21%
		-----The middle class-----		
		Higher taxes	Lower taxes	Same amount of taxes
Nov. 2011	McClatchy/Marist	37%	14%	43%
		-----The poor-----		
		Higher taxes	Lower taxes	Same amount of taxes
Nov. 2011	McClatchy/Marist	52%	18%	25%

Note: Asked of registered voters.

- Who do you think would benefit most from a flat tax system--rich people, poor people, or middle income people?

		Rich people	Poor people	Middle income people	All equal
Jan. 1996	CBS/NYT	59%	7%	21%	3%
Nov. 2004	CBS/NYT	54	6	26	4
Jan. 2005	CBS/NYT	53	6	25	6

- Assuming the government collected the same total amount of money under such a flat-rate federal income tax system, do you think you personally would pay more income tax, less income tax, or about the same about of income tax as you pay now?

		More	Less	About the same amount	Don't know
Feb. 2003	WP/Kaiser/Harvard	23%	23%	44%	10%

- And do you think people with high incomes would generally pay more federal income tax, less income tax, or about the same amount of income tax as they pay now with a flat-rate tax?

		More	Less	About the same	Don't know
Feb. 2003	WP/Kaiser/Harvard	41%	35%	18%	7%

- Who do you think would benefit most from this (proposal by Jerry Brown changing the income tax system by having everyone pay a 13% flat rate on all income, with deductions only allowed for rent, mortgage interest, and charitable contributions. In addition, there will be a 13% tax on all businesses for all sales of their goods) – rich people, poor people, or middle income people?

		Rich People	Poor people	Middle income people	All equal
Mar. 1992	CBS/NYT	49%	7%	30%	2%

Would it be fairer or simpler?

- Do you think a flat-rate federal income tax would be simpler than the current system, more complex than the current system, or wouldn't it make a difference, or don't you know enough to say?

		Simpler than the current system	More complex than the current system	No difference	Don't know enough to say
Mar. 2003	WP/Kaiser/Harvard	58%	7%	10%	24%

- Compared with the current graduated (federal) income tax system, do you think a tax system where everyone, regardless of how much they earn, is taxed at the same flat rate would be more fair or less fair, or wouldn't it make a difference, or don't you know enough to say?

		More fair	Less fair	No difference	Don't know enough to say
Mar. 2003	WP/Kaiser/Harvard	32%	33%	7%	28%

- Which tax system do you think is fairer: the system we have now, with higher tax rates for people with higher incomes, or a flat tax with the same rate for everyone?

		Present system	Flat tax	Don't know
Mar. 1999	AP	39%	51%	9%

- Which of these three tax systems do you think is the fairest: a graduated income tax, with higher tax rates for people with higher incomes, a flat tax, with the same tax rate for everyone, or a national retail sales tax, with taxes based on people's spending rather than income?

		Graduated income tax	Flat tax	National retail sales tax	Don't know
Feb. 1996	AP	38%	29%	25%	7%

TAXES AND DEFICITS AT THREE POINTS IN TIME

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

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

In the early 1980s, people said the deficit was a serious matter (but never the most serious). They always said it would be necessary to raise their own 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 in the 1990s was similar to what it was in the early 1980s. The deficit had little intensity politically, though Americans said it was serious. Americans opposed raising their taxes to reduce the deficit, though, once again, depending on how questions are worded, they appeared to support postponing tax cuts not yet enacted. They don't want their already enacted tax cuts taken away.

Polls taken in 2009, 2010 and early 2011, the last subsection here, show concern about the deficit rising. At the beginning of the Obama administration concern about unemployment trumped concern about the deficit. That is not so clear now. There is support for raising taxes on the rich to address it, but beyond that no clear support for addressing entitlements.

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

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

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

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

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

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

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

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

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

1940s

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

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

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

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

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

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

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

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

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

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

1980s

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

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

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

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

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

		-----What Should Reagan Do?-----		
		Provide an income 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-2008

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

		-----Prefer To-----	
		Reduce Deficit	Cut Taxes
Apr. 1995	CBS/NYT	56%	40%
Jun. 1996	CBS/NYT	50	45
Aug. 1996	CBS/NYT	51	43
Aug. 1996	CBS	55	39
Aug. 1996	CBS/NYT	55	41
Sep. 1996	CBS/NYT	57	34
Sep. 1996	CBS	53	40
Oct. 1996	CBS	55	40
Oct. 1996	CBS/NYT	51	43
Oct. 1996	CBS	55	41
Nov. 2002	CBS/NYT	45	44
Jan. 2003	CBS/NYT	48	44
Jul. 2003	CBS/NYT	50	46
Apr. 2010	CBS/NYT	45	47
Oct. 2010	CBS	47	46

- 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

- 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

		How To Pay for Defense/ -----Homeland Security Increases-----		
		Add To Deficit	Reduce Domestic Spending	Increase Taxes
Feb. 2003	PSRA/Pew	31%	28%	23%
Feb. 2007	PSRA/Pew	27	26	26

Note: Asked of half sample.

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

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

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

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

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

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

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

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

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

		Yes, Stimulate Economy	Not Stimulate Economy
Feb.-Mar. 2003	Kaiser/NPR/Harvard		
	An across-the-board cut in federal income taxes	54%	28%
	A tax rebate of \$300 for every taxpayer	43	46
	A cut in taxes on dividends companies to stockholders	35	40
	A temporary cut in Social Security and Medicare taxes	24	64

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

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

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

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

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

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

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

		-----Prefer To-----	
		Balance Budget	Spend More On Education, Health Care, And Economic Development
Mar. 2004	AP/Ipsos	36%	62%

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

		---More Effective In Stimulating The Economy---	
		Tax Cuts	Reducing Deficit
Jan. 2005	L.A. Times	46%	45%

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

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

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

		---More Effective In Stimulating The Economy---	
		Tax Cuts	Health Care & Education
Jan. 2006	L.A. Times	36%	56%
Oct. 2007	LA Times/Bloomberg	36	52
Jan. 2008	LA Times/Bloomberg	45	41

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

		-----Today's Congress Would-----		
		Increase Spending	Pay off Part And Increase Spending	Pay off Debt Entirely
Mar. 2006	Harris/Tax Foundation	63%	20%	17%

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

		Increase Spending	Pay Off Part & Increase	Pay Off Entirely
Mar. 2006	Harris/Tax Foundation	63%	20%	17%

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

		Yes, Willing To Pay \$2,470 to Balance The Budget		Would Not
Mar. 2006	Harris/Tax Foundation	9%		79%

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

Feb.-Mar. 2006 Fox

	Would You Rather	
	Pay More Taxes For	Cut Funding For
Education	74%	19%
Health care	69	21
Public safety, such as police forces	67	22
Social Security	67	19
The military	63	25
Repairs on roads and bridges	58	30
Homeland security	56	32
Hurricane relief programs	53	32
Iraq reconstruction	19	70

Note: Asked of registered voters.

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

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

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

		It Is Not Necessary To Increase Taxes to Reduce the Deficit		It Is Necessary	
		71%		15%	
Mar. 2007	Harris Interactive				

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

		Yes, Willing To Pay \$1,789 to Balance The Budget		Would Not	
		10%		76%	
Mar. 2007	Harris/Tax Foundation				

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

		Pay Off Deficit	Deficit & Increase Spending	Increase Spending
Mar. 2007	Harris/Tax Foundation	20%	28%	50%

OBAMA AND TAXES AND DEFICITS:

Concern for the deficit has risen sharply over the past few years, and so has the sense that progress isn't being made on the issue. Sixty-seven percent told Pew interviewers that the country was losing ground on the problem of the federal budget deficit in December 2010, up from 56 percent in 1989. When it comes to solutions, Americans generally prefer spending cuts over tax increases, although taxing the wealthy enjoys broad support. Reducing the rate of growth of Medicare or Social Security does not.

Obama's negatives on handling the issues have risen. In the February 2012 CBS/New York Times poll, 32 percent approved of how Obama was handling the deficit. Fifty-nine percent disapproved.

Pollsters don't ask about the partisan balance on the deficit very often, but the questions we have suggest a split verdict. In Pew's question, which was last updated July 2011, the Republicans had a 10-point advantage over the Democrats on handling the deficit. But in a February 2012 CBS/NYT question, 43 percent trusted president Obama to handle reducing the deficit and 42 percent trusted the Republicans in Congress.

Levels of concern

- Next, as I read you some problem areas, please tell me how you think each is affecting this country today. First, do you think the problem of the federal budget deficit is about the same as it has been, that the country is making progress in this area, or that the country is losing ground?

		Making Progress	About The Same	Losing Ground
Mar. 1989	PSRA/Pew	16%	27%	56%
Mar. 1994	PSRA/Pew	11	21	60
Apr. 1995	PSRA/Pew	15	21	60
Dec. 1996	PSRA/Pew	23	24	48
Nov. 1997	PSRA/Pew	32	30	29
May 2005	PSRA/Pew	6	19	65
Feb. 2007	PSRA/Pew	8	20	64
Dec. 2008	PSRA/Pew	3	15	79
Dec. 2010	PSRA/Pew	8	20	67

- I'd like to ask you about priorities for President Obama and Congress this year. As I read from a list, tell me if you think each should be a top priority, important but lower priority, not too important or should it not be done.

Reducing the budget deficit

		Top priority	Important but low priority	Not too important	Should not be done
Dec. 1994	PSRA/Pew	65%	26%	5%	1%
Jan. 1997	PSRA/Pew	60	30	5	2
Jan. 2002	PSRA/Pew	35	44	13	3
Jan. 2003	PSRA/Pew	40	44	11	2
Jan. 2004	PSRA/Pew	51	38	6	3
Jan. 2005	PSRA/Pew	56	34	5	2
Jan. 2006	PSRA/Pew	55	35	5	1
Jan. 2007	PSRA/Pew	53	34	7	2
Jan. 2008	PSRA/Pew	58	33	5	1
Jan. 2009	PSRA/Pew	53	33	7	2
Jan. 2010	PSRA/Pew	60	29	5	2
Jan. 2011	PSRA/Pew	64	27	3	2
Jan. 2012*	PSRA/Pew	69	21	5	2

Note: *Asked of a half sample/.

- How concerned, if at all, are you about the size of the federal budget deficit - very concerned, somewhat concerned, not too concerned or not concerned at all?

		Very Concerned	Somewhat Concerned	Not Too Concerned	Not Concerned
Dec. 2008	ABC/WP	49%	37%	9%	5%
Feb. 2009	ABC/WP	59	28	9	3
Apr. 2009	ABC/WP	59	27	9	4
June 2009	ABC/WP	56	31	9	4

- How worried are you that increasing federal debt will harm the financial future of your children and grandchildren?

		Very Worried	Somewhat Worried	Not Too Worried	Not At All Worried
Sep. 2008	AP/Roper GfK-NOP	42%	37%	11%	8%
Jan. 2009	AP/Roper GfK-NOP	45	34	13	7
Apr. 2009	AP/Roper GfK-NOP	49	30	12	9
Jul. 2009	AP/Roper GfK-NOP	46	34	11	8
Sept. 2009	AP/Roper GfK-NOP	47	33	11	9
Jan. 2010	AP/Roper GfK-NOP	50	31	11	8
Aug. 2010	AP/Roper GfK-NOP	54	26	10	9
Oct. 2010	AP/Roper GfK-NOP	48	32	10	10
Nov. 2010	AP/Roper GfK-NOP	56	29	10	4
Mar. 2011	AP/Roper GfK-NOP	58	27	9	5
Jun. 2011	AP/Roper GfK-NOP	55	26	10	8

- Which one of these economic issues should be the higher priority for the nation right now – the federal budget deficit, unemployment, or taxes.

		Federal budget deficit	Unemployment	Taxes
Dec. 2011	CBS	29%	55%	12%

- The national debt is the total amount of money the government owes individuals, banks, and other countries. How concerned are you that increasing the national debt will create hardships for future generations of Americans -- very concerned, somewhat concerned, not very concerned, or not concerned at all?

		Very Concerned	Somewhat Concerned	Not Very Concerned	Not at All Concerned
Mar. 2009	CBS	65%	26%	7%	2%
Apr. 2009	CBS/NYT	63	28	4	4

- If you were setting government priorities these days, would you place a higher priority on ____ or reducing the budget deficit?

PSRA/Pew		Spending More	Reducing the Budget Deficit
Spending more to make health care more accessible and affordable			
	July 2009	55%	40%
	April 2009	59	35
Spending more to improve the education System			
	July 2009	57	38
	April 2009	58	38
Spending more to develop new energy technology			
	July 2009	41	52
	April 2009	49	45

Spending more to help the economy
recover

April 2009	48	46
July 2009	53	38
Feb. 2010	47	47
July 2010	40	51
Nov. 2010	43	50
Feb. 2011	46	49

- Which of these do you think is more important right now—increasing federal spending to try to improve the economy, even if it sharply increases the federal budget deficit, or avoiding a big increase in the federal budget deficit, even if it means not increasing federal spending to try to improve the economy?

		Increasing Spending	Deficit
Jan. 2009	ABC/WP	51%	44%
Mar. 2009	ABC/WP	49	47
Jul. 2009	ABC/WP	40	55
Oct. 2009	ABC/WP	38	57

- As you may know, it is estimated that the federal budget deficit now exceeds one trillion dollars. If you had to choose, what do you think should be the higher priority?

AP-Gfk

	Apr. 2009	Jul. 2009	Sep. 2009	Oct. 2010	Nov. 2010
Increasing government spending on education, health care reform, and the development of alternative energy sources, even if that means the federal budget deficit will increase even more	49%	47%	46%	45%	46%
Reducing the federal budget deficit by cutting spending, even if that means the government could not enact new programs on education, health care reform, and the development of alternative energy sources	43	47	50	50	47

- And if you had to choose, which of the following two things do you think is more important?

		Lower taxes for all Americans	Reducing the budget deficit
Aug. 2010	Reuters/Ipsos	43%	54%

- Do you think the size of the national debt is so large it is hurting the future of the country?

		Yes, It Is	No, It Isn't
Sept. 2009	Fox	78%	17%

Note: Asked of registered voters.

- When thinking about the national debt, which of the following would you rather do? Would you rather... ?

Sept. 2009 Fox

Cut spending now so future generations don't have to pay	77%
Keep spending at current levels and let future generations pay	14%

Note: Asked of registered voters.

The deficit and me

- In your opinion, does the federal budget deficit affect your own family's financial situation, or not?

		Yes	No
Apr. 2003	CBS	43%	53%
Jul. 2009	CBS	67	31

- Would you be willing to pay more in taxes to reduce the federal deficit or are you not willing to pay more, even if the deficit grows?

		Willing to pay more	Not willing
Jun. 2011	Bloomberg	36%	61%

What to do

- Which of the following best describes your attitude toward the federal budget deficit?

		It is dangerously out of control and threatens our economic future	It is a manageable burden that will require some sacrifice down the road	It will cause no lasting harm
Jul. 2010	Bloomberg	52%	43%	4%

- To reduce the federal budget deficit do you think there should be a combination of tax increases and spending cuts, or that only taxes should be raised, or only that spending should be cut?

		Combination	Only Tax Increases	Only Spending Cuts
Mar. 2010	Quinnipiac	42%	4%	49%

- Do you think asking the wealthiest Americans to pay more in taxes is a good idea because it will help grow the economy and reduce the deficit, or a bad idea because it reduces the incentive for people to invest and punishes hard work and success?

		Good idea	Bad idea
Mar. 2009*	Fox	55%	39%
Sept. 2011	Fox	57	40
<i>Sept. 2011 demographic breakdowns</i>			
	Democrat	82%	16%
	Republican	28	69
	Independent	56	36

Note: *In 2009 question wording was "Do you think asking the wealthiest Americans to pay more in taxes is a good idea because it levels the economic and social playing field, or a bad idea because it punishes hard work and success?"

- Which of the following comes closer to your view? The president and the Congress should worry more about boosting the economy even though it may mean larger budget deficits now and in the future. The president and the Congress should worry more about keeping the budget deficit down, even though it may mean it will take longer for the economy to recover.

NBC/WSJ	Worry about boosting the economy	Keep the deficit down
Jul. 2009	36%	59%
Jun. 2009	35	58
Sept. 2009	30	62
Oct. 2009	31	62

Dec. 2009	33	56
Jun. 2010	34	63

Note: December 2009 survey conducted by CNBC.

- Thinking about your own situation, would you be willing to pay an additional \$8,798 in federal taxes to eliminate the deficit and balance the budget?

		Yes, Willing To Pay \$8,798 To Balance The Budget	Would Not	Not Sure
		6%	81%	12%
Feb. 2009	Harris/Tax Foundation			

- Would you find it acceptable or not acceptable to raise the deficit in the short term to try to create jobs and stimulate growth?

		Acceptable	Not Acceptable	Not Necessary
		63%	31%	1%
Jul. 2009	CBS			

- Do you believe middle-class Americans will or will not have to make financial sacrifices to decrease the federal budget deficit?

		Will	Will Not
		84%	11%
Mar. 2010	Quinnipiac		

- Do you think _____ should or should not be a main part of any government approach to the deficit?

		Should	Should Not Be
Mar. 2010	Quinnipiac		
Raising income taxes on households making more than \$250,000		60%	38%
Raising income taxes on households making more than 1 million dollars		72	26
Raising income taxes on the middle-class		17	80
Cutting the growth of spending on Social Security benefits		19	77
Cutting the growth of spending on Medicare benefits		21	76

- Which statement comes closest to your view?

Feb. 2010 Zogby International

	National	-----Responses of-----		
		Dems	Reps	Inds
Federal income taxes should be cut for everyone, regardless of income	38%	6%	76%	44%
Federal income taxes should be cut for all except families earning more than \$250,000 per year	25	41	12	19
Given the federal deficit and the cost of military operations in Iraq and Afghanistan, the federal government can't afford any income tax cuts.	30	47	9	30

- I'm going to mention some general approaches that could be considered to help decrease the deficit— some of which may mean a sacrifice for you and your household. For each, please tell me if you think this approach should be strongly considered, just considered, or taken off the table.

Mar. 2010	Bloomberg	Strongly Considered	Considered	Taken Off The Table
Remove the cap on the Social Security tax so that wage earners who make more than \$107,000 a year continue to pay into Social Security				
		36%	42%	18%
Continue to provide basic coverage for people on Medicare, but require them to pay more for health services beyond basic care				
		12	35	52
Raise the age at which people become eligible for Medicare from 65 to 67				
		14	32	53
Allow the tax rate for the highest income earners to go back up to where it was 10 years ago				
		36	32	26
Raise the income tax rate on middle-class Americans by 2%				
		9	25	65
Eliminate the income tax deduction for home Mortgages				
		13	30	55
Cut federal spending on roads, bridges and public transportation				
		16	38	45
Reduce annual cost of living increases for Social Security participants				
		17	35	47
Add a penny-an-ounce tax on sugar-sweetened drinks, meaning 12 cents for a 12-ounce can of soda				
		29	28	42

- Which of the following comes closer to your view of the budget deficit – the government should run a deficit if necessary when the country is in a recession and is at war, or the government should balance the budget even when the country is in a recession and is at war?

		Run A Deficit	Balance The Budget
Jan. 2009	CNN/ORC	33%	65%
Nov. 2009	CNN/ORC	30	67

- In order to reduce the budget deficit, would you be willing or not willing to pay more in taxes?

		Willing	Not Willing
Mar. 2004	CBS/NYT	34%	61%
Jul. 2009	CBS/NYT	41	56
Jan. 2011	CBS/NYT	33	65
Mar. 2011	CBS	33	65

- Would you favor or oppose raising taxes as a way to reduce the budget deficit?

		Favor	Oppose
Mar. 2011	PSRA/Pew	30%	67%

- Do you think it is or is not possible to bring down the federal budget deficit substantially without raising taxes?

		Is Possible	Is Not Possible
Mar. 2011	Bloomberg	61%	37%

- Overall, what do you think is the best way to reduce the federal budget deficit – by cutting federal spending, by increasing taxes, or by a combination of both?

		Cutting Federal Spending	Increasing Taxes	Both
Mar. 2011	ABC/WP	31%	3%	64%

- Regardless of whether you are willing or unwilling to pay higher taxes, do you think it is or is not inevitable that taxes will go up for all Americans as part of a plan to bring down the deficit?

Jun. 2011	Bloomberg	Is inevitable 77%	Is not inevitable 19%
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- If you had to choose, which of the following measures would you prefer in order to balance the federal budget deficit?

Jul. 2011	Economist/YouGov	Increase taxes 10%	Decrease government spending 53%	Both 29%
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- If taxes are raised, should they be raised on everyone or just some groups?

Jul. 2011	Economist/YouGov	Raised for everyone 34%	Raised only for the wealthy 54%
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- Do you think it is possible for the federal government to balance its budget without increasing taxes, or do you think some taxes will have to be increased?

Aug. 2011	AP-GfK/Roper	Possible to balance w/o increasing taxes 29%	Some taxes will have to be increased 69%
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- Please tell me whether you favor or oppose each of the following as a way to reduce the federal debt. How about increasing tax revenues by making major changes to the current federal tax code?

Aug. 2011	Gallup	Favor 60%	Oppose 33%
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Demographic results

Income

<\$30k	56%	36%
\$30k – \$49k	60	30
\$50k-\$74k	56	36
>\$75k	68	28

Party ID

Republican	51%	39%
Democrat	67	25
Independent	60	36

- Please tell me whether you favor or oppose each of the following as a way to reduce the federal debt. How about increasing income tax rates for upper income Americans?

Aug. 2011	Gallup	Favor 66%	Oppose 33%
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Demographic results

Income

<\$30k	70%	29%
\$30k – \$49k	75	23
\$50k-\$74k	61	38
>\$75k	61	39

Party ID

Republican	45%	52%
Democrat	83	16
Independent	63	35

- In order to balance the federal budget, which should be the main focus of lawmakers? Increasing taxes or cutting government services.

		Increasing taxes	Cutting govt services	Both equally (Vol)	Neither (Vol)
Aug. 2011	AP-GfK/Roper	34%	53%	6%	6%

Obama's handling of the deficit

- Do you approve or disapprove of the way Barack Obama is handling the federal budget deficit? (Gallup/USA Today, CBS/NYT)
- Do you approve or disapprove of the way Obama is handling the federal budget deficit? (ABC/WP)
- Do you approve or disapprove of the way Barack Obama is handling the federal budget deficit? (CNN/ORC, Pew)
- Please tell me if you approve, disapprove, or neither approve nor disapprove of the way Barack Obama is handling each of the following issues. How about...the federal budget deficit. (AP-Gfk)
- Do you approve or disapprove of the way Barack Obama is handling – the budget deficit? (Quinnipiac)
- Do you approve or disapprove of the way Barack Obama is handling the federal budget deficit? (CBS/NYT)

		Approve	Disapprove
Mar. 2009	Gallup/USA Today	49%	44%
May 2009	Gallup/USA Today	46	48
Jul. 2009	Gallup/USA Today	41	55
Sep. 2009	Gallup/USA Today	38	58
Feb. 2010	Gallup/USA Today	32	64
Mar. 2010	Gallup/USA Today	31	64
Aug. 2010	Gallup/USA Today	31	64
Nov. 2010	Gallup/USA Today	32	64
Feb. 2011	Gallup/USA Today	27	68
Aug. 2011	Gallup	24	71
Nov. 2011	Gallup	26	67
Feb. 2012	Gallup	32	63
Mar. 2009	ABC/WP	52	43
Apr. 2009	ABC/WP	51	43
June 2009	ABC/WP	48	48
Jul. 2009	ABC/WP	43	49
Aug. 2009	ABC/WP	41	53
Sept. 2009*	ABC/WP	39	55
Oct. 2009	ABC/WP	45	51
Nov. 2009	ABC/WP	42	53
Dec. 2009	ABC/WP	37	56
Jan. 2010	ABC/WP	38	56
Feb. 2010	ABC/WP	40	56
Mar. 2010	ABC/WP	43	52
Apr. 2010	ABC/WP	40	55
Jun. 2010	ABC/WP	39	56
Jul. 2010	ABC/WP	40	56
Sep. 2010	ABC/WP	39	58
Jan. 2011	ABC/ WP	43	52
Mar. 2011	ABC/ WP	39	55
Apr. 2011	ABC/WP	39	58
Jun. 2011	ABC/WP	33	61
Jul. 2011	ABC/WP	38	60
Sept. 2011	ABC/WP	36	60
Jan. 2012	ABC/WP	35	58
Feb. 2012	ABC/WP	38	58
Mar. 2012	ABC/WP	32	63
Mar. 2009*	CNN/ORC	52	47
Aug. 2009*	CNN/ORC	36	63

Sept. 2009	CNN/ORC	46	51
Oct/Nov 2009	CNN/ORC	39	60
Jan. 2010	CNN/ORC	36	62
Mar. 2010	CNN/ORC	36	62
Jul. 2010	CNN/ORC	36	62
Nov. 2010	CNN/ORC	36	61
Jan. 2011	CNN/ORC	38	60
Mar. 2011	CNN/ORC	36	62
May. 2011	CNN/ORC	34	64
Aug. 2011	CNN/ORC	34	64
Apr. 2009^	Ap-Gfk/Roper	49	41
Jul. 2009	Ap-Gfk/Roper	39	51
Sept. 2009	Ap-Gfk/Roper	33	56
Oct. 2009	Ap-Gfk/Roper	40	48
Nov. 2009	Ap-Gfk/Roper	40	51
Dec. 2009	Ap-Gfk/Roper	41	48
Jan. 2010	Ap-Gfk/Roper	36	52
Mar. 2010	Ap-Gfk/Roper	38	52
Apr. 2010	Ap-Gfk/Roper	34	58
May 2010	Ap-Gfk/Roper	35	56
Jun. 2010	Ap-Gfk/Roper	37	54
Aug. 2010	Ap-Gfk/Roper	37	56
Sept. 2010	Ap-Gfk/Roper	38	61
Oct. 2010	AP-Gfk/Roper	40	59
Nov. 2010	Ap-Gfk/Roper	36	62
Jan. 2011	Ap-Gfk/Roper	39	60
Mar. 2011	Ap-Gfk/Roper	41	58
May. 2011	Ap/Gfk-Roper	47	52
Jun. 2011	Ap/Gfk-Roper	35	63
Aug. 2011	AP/Gfk-Roper	35	64
Oct. 2011	Ap/Gfk-Roper	40	57
Dec. 2011	Ap/Gfk-Roper	36	62
Feb. 2010	Quinnipiac	33	60
Apr. 2010	Quinnipiac	34	59
Mar. 2011	Quinnipiac	36	58
Jun. 2011	Quinnipiac	32	61
Jul. 2011	Quinnipiac	33	60
Feb. 2012	Quinnipiac	32	61
Jul. 2009	CBS/NYT	40	43
Feb. 2010	CBS/NYT	31	58
Apr. 2010	CBS/NYT	29	53
Jan. 2011	CBS/NYT	30	56
Feb. 2011	CBS	31	58
Mar. 2011	CBS	31	58
Jun. 2011	CBS	30	63
Feb. 2012	CBS/NYT	32	59
April 2009	PSRA/Pew	50	38
July 2009	PSRA/Pew	32	53
Oct-Nov 2009	PSRA/Pew	31	58
Jan. 2010	PSRA/Pew	32	58
Jun. 2010	PSRA/Pew	35	56
Jan. 2011	PSRA/Pew	35	53
Nov. 2011	PSRA/Pew	34	57
Jan. 2012	PSRA/Pew	34	62

Note: * Asked of a half sample. ^Not all response categories shown.

- Are you generally optimistic or pessimistic that Barack Obama's policies will reduce the budget deficit over the long term?

		Optimistic	Pessimistic
Mar. - Apr. 2009	PSRA/Pew	54%	36%
Jun. 2009	PSRA/Pew	55	36
Jul. 2009	PSRA/Pew	54	36
Sept. - Oct. 2009	PSRA/Pew	48	42

- Do you think the Obama administration is proposing more government spending than American taxpayers can afford, or not?

		Yes	No
Sep. 2009	Fox	65%	29%

Note: Asked of registered voters.

- Which do you think should be more important for the Obama administration . . . ?

CNN/ORC

	Nov. 2008	Dec. 2009	Jul. 2010
Reducing the deficit, even if it might slow down economic recovery	31%	40%	42%
Stimulating economic recovery, even if it might mean less deficit reduction	66	57	57

Democrats versus Republicans on the deficit

- Which party do you think can do a better job of handling the budget deficit? (LA Times)
- Which party could do a better job of reducing the federal budget deficit? (PSRA/Pew)

		Democrats	Republicans	Both	Neither
Apr. 8-11, 2006	LA Times/Bloomberg	46%	20%	5%	17 %
Sep. 16-19, 2006	LA Times/Bloomberg	50	28	4	12
Dec. 1993	PSRA/Pew	36	31	-	18
Jul. 1994	PSRA/Pew	36	42	2	13
Jun. 1999	PSRA/Pew	41	37	5	8
Oct. 2005	PSRA/Pew	47	29	6	10
Feb. 2006	PSRA/Pew	45	33	6	9
Sept. 2006	PSRA/Pew	47	27	4	8
Aug. 2009	PSRA/Pew	36	35	6	13
Feb. 2010	PSRA/Pew	36	42	6	8
Apr. 2010	PSRA/Pew	35	38	6	11
May 2010	PSRA/Pew	33	30	8	16
Aug.-Sep. 2010	PSRA/Pew	36	43	5	9
Oct. 2010	PSRA/Pew	28	35	7	16
Apr. 2011	PSRA/Pew	34	46	8	6
May. 2011	PSRA/Pew	38	41	4	9
Jul. 2011	PSRA/Pew	33	43	6	9

- Which political party, the Democrats or the Republicans, do you trust to do a better job handling the federal budget deficit?

		Democrats	Republicans
Nov. 2005	ABC/WP	48%	34%
May 2006	ABC/WP	54	34
Sep. 2007	ABC/WP	52	29
Feb. 2008	ABC/WP	52	31
Mar. 2010	ABC/WP	43	35
Aug.-Sep. 2010	ABC/WP	38	44
Sep.-Oct. 2010	ABC/WP	39	40

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

The federal budget deficit

		Republicans -----in Congress-----	Democrats
Aug. 2009	CNN/ORC	46%	46%
Mar. 2010	CNN/ORC	46	44
Sep. 2010	CNN/ORC	46	40

- Who do you trust more to make the right decisions about reducing the federal budget deficit – the Republicans in Congress or Barack Obama?

		Republicans in Congress	Obama	Neither
Jan. 2011	CBS/NYT	44%	42%	8%
Feb. 2011	CBS/NYT	42	42	9
Jan. 2012	CBS/NYT	42	43	9

TAX POLITICS

PARTY BEST ABLE TO HANDLE TAXES: *The December April 2011 NBC News/Wall Street Journal poll shows an even division on the question of which party would do a better job handling taxes. Thirty-two percent say the Republicans would do a better job dealing with taxes, while 30 percent say the Democrats would. Seventeen percent said they were both about the same, and 20 percent said that neither would do a better job. Some surveys suggest that the Republicans' advantage is on "holding taxes down" or "holding the line on taxes" (see the bipartisan Battleground surveys below), not cutting them.*

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

		-----Party Best On Taxes-----	
		Democratic Party	Republican Party
Sep. 1978*	Gallup	31%	25%
Jan. 1992	Gallup/CNN/USA Today	44	40
Dec. 1992	Gallup/CNN/USA Today	45	37
Dec. 1993	Gallup/CNN/USA Today	37	46
Feb. 1994	Gallup/CNN/USA Today	40	45
Mar. 1994	Gallup/CNN/USA Today	41	41
Aug. 1994	Gallup/CNN/USA Today	36	44
Oct. 1994	Gallup/CNN/USA Today	38	48
Nov. 1994	Gallup/CNN/USA Today	30	57
Oct. 1996	Gallup/CNN/USA Today	41	45
Oct. 1997	Gallup/CNN/USA Today	43	42
Oct. 1998	Gallup/CNN/USA Today	46	41
Jan. 2002	Gallup/CNN/USA Today	40	52
Jan. 2003	Gallup/CNN/USA Today	40	46
Jan. 2004	Gallup/CNN/USA Today	48	44
Oct. 2005	Gallup/CNN/USA Today	49	41
June 2006	Gallup/USA Today	50	36
Nov.-Dec. 2007	Gallup/USA Today	44	42

Aug. 2009	CNN/ORC	47	47
Mar. 2010	CNN/ORC	45	48
Sep. 2010	CNN/ORC	43	46

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 trust to do a better job handling taxes?

		Dems.	Reps.	Both	Neither
Jan. 1990	ABC/WP	37%	47%	2%	10%
Mar. 1991	ABC/WP	35	44	5	13
Dec. 1991	ABC/WP	40	38	3	14
Feb. 1992	ABC/WP	41	45	3	8
Feb. 1994	ABC/WP	35	41	4	18
Sept. 1994	ABC/WP	36	47	2	11
Oct. 1994	ABC/WP	37	42	2	17
Oct. 1995	ABC/WP	45	40	10	3
July 1997	ABC/WP	41	38	3	15
Jan. 1998	ABC/WP	45	44	2	6
July 1998	ABC/WP	42	39	3	8
Sept. 1998	ABC/WP	47	44	NA	NA
Mar. 1999	ABC/WP	43	41	2	10
Sept. 1999	ABC/WP	40	49	2	6
Apr. 2001	ABC/WP	38	52	2	6
Sept. 2002	ABC/WP	44	44	3	6
Dec. 2002	ABC/WP	46	44	2	6
Nov. 2005	ABC/WP	48	38	1	11
May 2006	ABC/WP	52	38	1	5
Nov. 2007	ABC/WP	46	40	2	8
Feb. 2008	ABC/WP	48	40	1	8
Mar. 2010	ABC/WP	41	39	4	14
Aug-Sept. 2010	ABC/WP	39	45	2	12
Oct. 2010	ABC/WP	40	43	3	13

- 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)
- 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?(Pew)

		-----Party Best On Taxes-----			
		Democratic Party	Republican Party	Both Same	Neither
Nov. 1989*	NBC/WSJ	29%	36%	16%	12%
Jul. 1990*	NBC/WSJ	25	34	11	14
Oct. 1990*	NBC/WSJ	38	25	17	14
Mar. 1991*	NBC/WSJ	30	32	16	13
Oct. 1991*	NBC/WSJ	26	31	18	18
Mar. 1992*	NBC/WSJ	35	26	17	17
Apr. 1992*	NBC/WSJ	30	24	18	23
May 1992*	NBC/WSJ	29	24	17	22
Jul. 1992*	NBC/WSJ	29	20	20	25
Oct. 1993	NBC/WSJ	23	34	16	23
Oct. 1994	NBC/WSJ	23	38	17	18
Nov. 1994	NBC/WSJ	23	36	16	17
Jun. 1995	NBC/WSJ	22	35	15	22
Dec. 1995	NBC/WSJ	26	34	14	20
May 1996*	NBC/WSJ	25	34	17	19
Oct. 1996	NBC/WSJ	30	35	15	13
Sep. 1997	NBC/WSJ	26	31	20	16
Sep. 1998	NBC/WSJ	29	35	22	11
Oct. 1998*	NBC/WSJ	32	32	21	10

Mar. 1999	NBC/WSJ	29	35	20	12
Dec. 1999	NBC/WSJ	30	33	19	13
Mar. 2000	NBC/WSJ	29	34	19	13
Jun. 2001	NBC/WSJ	28	36	20	11
Jun. 2002	NBC/WSJ	27	33	20	15
Oct. 2002*	NBC/WSJ	31	36	17	11
Dec. 2003	NBC/WSJ	34	37	12	9
Jan. 2004	NBC/WSJ	35	37	16	10
Nov. 2005	NBC/WSJ	40	30	14	12
Mar. 2006	NBC/WSJ	35	26	21	15
Jun. 2006	NBC/WSJ	35	29	18	16
Jan. 2007	NBC/WSJ	38	30	18	12
Jul. 2007	NBC/WSJ	36	27	14	18
Jan. 2008	NBC/WSJ	36	31	17	12
Jul. 2008	NBC/WSJ	37	36	8	15
Jul. 2009	NBC/WSJ	28	35	17	16
Mar. 2010	NBC/WSJ	25	36	19	18
Aug. 2010	NBC/WSJ	28	35	16	18
Oct. 2010	NBC/WSJ	31	37	13	15
Mar.-April 2011	NBC/WSJ	30	32	17	20
Dec. 2011	NBC/WSJ	31	33	16	17
Oct. 1994	Pew	34	43	5	9
Mar. 1998	Pew	40	39	6	7
Sep. 1998	Pew	37	41	7	5
Jun. 1999	Pew	38	38	5	7
May. 2001	Pew	40	37	8	6
Feb. 2006	Pew	46	35	5	6
Sep. 2006	Pew	45	30	4	9
Oct. 2006	Pew	40	32	5	7
Feb. 2008	Pew	49	37	2	5
Aug. 2009	Pew	37	38	4	11
Sep. 2010	Pew	34	40	8	8
Oct. 2010	Pew	35	36	7	9
Jul. 2011	Pew	40	43	4	6

Note: *Registered voters.

- 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
Feb. 2006	PSRA/Pew	46	35
Sept. 2006	PSRA/Pew	45	30
Oct. 2006	PSRA/Pew	40	32
Feb. 2008	PSRA/Pew	49	37
Aug. 2009	PSRA/Pew	37	38
Sep. 2010	Pew/NJCC	34	40
Oct. 2010	PSRA/Pew	35	36
Jul. 2011	PSRA/Pew	40	43

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

		Best Party On -----Holding Taxes Down-----	
		Democratic Party	Republican Party
Nov. 1981	ABC/WP	31%	53%
Sep. 1982	ABC/WP	38	41
Feb. 1985	ABC/WP	34	55
Jan. 1990	ABC/WP	37	47
May 1990	ABC/WP	35	53
Jul. 1990	ABC/WP	37	44
Mar. 1991	ABC/WP	35	44
Dec. 1991	ABC/WP	40	38
Jan. 1992	ABC/WP	41	45
Feb. 1994	ABC/WP	35	41
Sep. 1994	ABC/WP	36	47
Oct. 1994	ABC/WP	37	42
Jan. 1998	ABC/WP	45	44
Jul. 1998	ABC/WP	42	39
Sep. 1998	ABC/WP	47	44
Mar. 1999	ABC/WP	43	41
Aug. 1999*	ABC/WP	40	49
Apr. 2001*	ABC/WP	38	52
Sep. 2002*	ABC/WP	44	44
Dec. 2002*	ABC/WP	46	44
Aug. 2003	WP	43	40
May 2006**	ABC/WP	52	38
Oct.-Nov. 2007**	ABC/WP	46	40
Jan-Feb. 2008**	ABC/WP	48	40
Mar. 2010**	ABC/WP	41	39
Sep. 2010**	ABC/WP	39	45
Oct. 2010**	ABC/WP	40	43

Note: *Question wording was “cutting taxes.” **Question wording was “handling taxes”

- 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 trust to do a better job handling taxes?

		Democrats	Republicans
Oct. 2006	AP/Ipsos	49%	37%
Jan. 2007	AP/Ipsos	51	39

Sep. 2010	AP-Gfk/Roper	42	48
Oct. 2010	AP-Gfk/Roper	44	47
Jan. 2011	AP-Gfk/Roper	45	42
Mar. 2011	AP-Gfk/Roper	48	40
May 2011	AP-Gfk/Roper	48	39
Jun. 2011	AP-Gfk/Roper	43	44
Aug. 2011	AP-Gfk/Roper	46	40
Dec. 2011	AP-Gfk/Roper	41	45
Feb. 2012	AP-Gfk/Roper	43	44

- 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?"

- 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

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

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

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

		Democrats	Republicans
Mar. 2004	AP/Ipsos	44%	42%

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

		Democrats	Republicans	Both	Neither
Apr. 2006	LA Times/Bloomberg	41%	29%	4%	14%
Sep. 2006	LA Times/Bloomberg	44	36	4	10

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

		Republicans	Democrats
		In Congress	In Congress
Jun. 2006	Gallup/USA Today	36%	50%

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

		Republicans	Democrats
Mar. 2006	Time/SRBI	38%	45%

- Which 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	33%	44%
Jun. 1999	Fox	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	Republican
		Party	Party
Mar. 2001	Fox	35%	47%
Feb. 2002	Fox	37	40
Aug. 2002	Fox	41	40
Oct. 2002*	Fox	37	45
May 2003	Fox	38	40
Feb. 2004	Fox	41	42
Feb. 2006	Fox	43	38
Oct. 2006	Fox	42	40
May 2010	Fox	40	46
Jul. 2010	Fox	38	46

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

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

		-----Agree More on Taxes-----	
		Democratic	Republican
		Party	Party
Nov. 1996	Fox	38%	41%
May 2003	Fox	36	42

Note: Asked of registered voters.

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

Feb. 2007 Fox

	Up	Down	Stay The Same
A Democrat	46%	9%	38%
A Republican	44	5	45

Note: Asked of registered voters.

- 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
		In Congress	
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
Sep. 2003	Tarrance(R)/Lake(D)	34	53

Note: Asked of likely voters only.

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

		Democrats	Republicans
		In Congress	In Congress
Mar. 2004	Tarrance(R)/Lake(D)	40%	52%

Jun. 2004	Tarrance(R)/Lake(D)	38	53
Mar. 2005	Tarrance(R)/Lake(D)	36	49
Oct. 2005	Tarrance(R)/Lake(D)	40	49
Feb. 2006	Tarrance(R)/Lake(D)	36	52
Jul. 2009*	Tarrance(R)/Lake(D)	29	53
Dec. 2009*	Tarrance(R)/Lake(D)	28	55
Apr. 2010*	Tarrance (R)/Lake(D)	28	56
Sep. 2010*	Tarrance (R)/Lake(D)	26	53

Note: *The Dec. iteration read “holding down taxes” as opposed to “holding the line on taxes”

- Now, I would like to read you a list of issues that some people from this part of the country have said are important for the President and Congress to deal with. Please listen as I read the list and tell me, for each one, who will better handle this issue—Republicans in Congress or President (Barack) Obama...holding down taxes?

		Republicans In Congress	President Obama
July 2009	Tarrance(R)/Lake(D)	48%	36%
Dec. 2009	Tarrance(R)/Lake(D)	52	34
Apr. 2010	Tarrance (R)/Lake (D)	53	31

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

		Better Job Dealing -----With Taxes-----	
		Congressional Democrats	Congressional Republicans
May 2002	Gallup/CNN/USA Today	36%	43%
Sept. 2002	Gallup/CNN/USA Today	50	38
Jan. 2003	Gallup/CNN/USA Today	40	46
Oct. 2005	Gallup/CNN/USA Today	49	41
Jun. 2006	Gallup/USA Today	50	36
Aug. 2009	CNN/ORC	47	47
Mar. 2010	CNN/ORC	45	48
Sep. 2010	CNN/ORC	43	46

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

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

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

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

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

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

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

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

PRESIDENTIAL CANDIDATES AND TAXES 1960-2012: In 1988, George H.W. Bush had a clear advantage over Michael Dukakis on taxes, but during the 1992 campaign, he lost to Bill Clinton on the issue. In some polls in 1992, Ross Perot led both Clinton and Bush as the candidate who could best handle taxes. In 1996, Bob Dole was trusted more than Bill Clinton on taxes, but another poll showed that people thought Clinton would do a better job on them. George W. Bush had a big lead over Al Gore on “holding taxes down.” In another poll that asked about “dealing with taxes,” the margin was much closer. In some early 2004 polls about which candidate would do the best job “handling taxes,” the margin between George W. Bush and John Kerry in some polls was close. Bush ended up doing better on the issue. In its last pre-election October 2008 poll, Gallup/USA Today found that Barack Obama led John McCain on the issue of who would do the best job on taxes, by 50-44 percent. At this writing, we have found only one question that asks people about a matchup on taxes: in a February 2012 ABC/Washington Post poll, 45 percent said Mitt Romney would do a better job handling taxes and 49 percent said Barack Obama would do better.

1960

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

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

1964

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

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

1976

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

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

Note: Asked of registered voters.

1980

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

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

1984

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

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

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

1988

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

		Best Candidate On -----Handling Taxes -----		
		George H.W. Bush	Michael Dukakis	Haven't Heard
Jul. 1988	LAT	39%	28%	16%
Sep. 1988	LAT	43	26	15
Sep. 1988*	LAT	46	23	14
Sep. 1988*	LAT	59	18	10
Sep. 1988*	LAT	53	21	7
Oct. 1988*	LAT	48	23	11
Oct. 1988*	LAT	56	24	5

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

1992

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

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

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

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

Note: * Asked of registered voters.

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

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

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

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

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

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

1996

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

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

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

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

Note: *Asked of likely voters.

2000

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

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

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

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

		Best Candidate On -----Taxes -----	
		George W. Bush	Al Gore
Mar. 2000	PSRA/Pew	40%	42%
Jun. 2000	PSRA/Pew	38	34
Aug. 2000	PSRA/Pew	41	41
Oct. 2000	PSRA/Pew	39	42
Oct. 2000	PSRA/Pew	41	42
Oct. 2000	PSRA/Pew	45	41

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

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

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

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

2004

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

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

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

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

Note: Asked of registered voters.

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

		George W. Bush	John Kerry
Mar. 2004	Gallup/CNN/USA Today	45%	45%
Jul. 2004	Gallup/CNN/USA Today	46	48
Aug. 2004 (early)	Gallup/CNN/USA Today	46	48
Aug. 2004 (late)*	Gallup/CNN/USA Today	44	47
Oct. 2004(early)*	Gallup/CNN/USA Today	51	44
Oct. 2004(mid)*	Gallup/CNN/USA Today	51	45

Note: *Half sample

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

		George W. Bush	John Kerry
Mar. 2004	ABC/WP	43%	51%
Apr. 2004	ABC/WP	49	43
Jun. 2004	ABC/WP	40	53
Jun. 2004	ABC/WP	41	53
Jul. 2004	ABC/WP	49	43
Aug. 2004	ABC/WP	43	49
August 2004	ABC/WP	48	46
Sept. 2004	ABC/WP	50	40

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

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

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

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

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

		George W. Bush	John Kerry
Apr. 2004	Fox	31%	46%

Note: Asked of registered voters.

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

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

Note: *Registered voters.

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

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

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

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

2008

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

	Feb. 2007	Fox		
		Up	Down	Stay The Same
A Democrat		46%	9%	38%
A Republican		44	5	45

Note: Asked of registered voters.

- Please tell me if you think Barack Obama or John McCain would better handle that issue if they were elected President. Taxes

		Obama	McCain
Apr. 2008	CNN/ORC	48%	46%
Jul. 2008	CNN/ORC	51	45
Aug. 2008	CNN/ORC	48	47
Aug. 2008	CNN/ORC	50	46
Sep. 2008	CNN/ORC	46	49
Oct. 2008	CNN/ORC	54	40

- For each one, please tell me whether you tend to agree or disagree with the statement. Barack Obama will raise taxes on middle-income people if he becomes president.

		Agree	Disagree
Sep. 2008	NBC/WSJ	45%	47%
Oct. 2008	NBC/WSJ	40	56

- Now I'd like to compare Barack Obama and John McCain on a few issues. For each one, please tell me whether you think Barack Obama or John McCain would do better on that issue. Taxes.

		Obama	McCain
Sep. 6-8, 2008	NBC/WSJ	38%	39%
Sep. 19-22, 2008	NBC/WSJ	37	41
Oct. 4-5, 2008	NBC/WSJ	40	40
Oct. 17-20, 2008	NBC/WSJ	48	34

- Regardless of who you may support, who do you trust more to handle taxes?

		Obama	McCain
Jun. 2008	ABC/WP	48%	40%
Aug. 2008	ABC/WP	44	45
Sep. 2008	ABC/WP	45	44
Oct. 2008	ABC /WP	52	41

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

		Obama	McCain
Jun. 2008	Gallup/USA Today	44%	35%
Aug. 2008	Gallup/USA Today	48	43
Sep. 2008	Gallup/USA Today	43	49
Oct. 10-12, 2008	Gallup/USA Today	52	40
Oct. 23-26, 2008	Gallup/USA Today	50	44

- If _____ is elected president, do you think your federal income taxes would increase, decrease, or remain the same?

		John McCain		
		Increase	Decrease	Remain the Same
Aug. 2008	Gallup/USA Today	34%	9%	54%
Sep. 2008	Gallup/USA Today	32	13	50
Oct. 2008	Gallup/USA Today	36	8	52

		Barack Obama		
		Increase	Decrease	Remain the Same
Aug. 2008	Gallup/USA Today	53%	12%	32%
Sep. 2008	Gallup/USA Today	54	13	27
Oct. 2008	Gallup/USA Today	49	19	29

- Regardless of how you might vote, which candidate do you trust more to handle the following issues – Obama or McCain? Taxes.

		Obama	McCain
Sep. 2008	Fox	46%	39%
Oct. 2008	Fox	46	41
Oct. 2008	Fox	50	43
Nov. 1-2, 2008	Fox	50	42

Note: Asked of registered voters.

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

		Obama	McCain
May 2008	PSRA/Pew	39%	44%
Jun. 2008	PSRA/Pew	47	36
Mid Sep. 2008	PSRA/Pew	44	39
Late Sep. 2008	PSRA/Pew	49	36
Oct. 2008	PSRA/Pew	50	35

- Do you think that during Barack Obama's presidency the taxes that you pay will most likely go up, go down, or stay about the same?

		Go Up	Go Down	Stay About The Same
Nov. 2008	Quinnipiac	45%	15%	35%

- Barack Obama has said that he will cut taxes for 95 percent of Americans, do you think he will be able to do this or not?

		Yes	No
Nov. 2008	Quinnipiac	34%	54%

2012

- Regardless of who you support, which candidate do you trust to do a better job: Obama or Romney?

Feb. 2012 ABC/WP		Obama	Romney
Handling Taxes		49%	45%
Handling the Federal Budget Deficit		39	52

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

In January 2012, 45 percent approved of the job Barack Obama was doing handling taxes and 47 percent disapproved. This represented a slight uptick from polls in the fall of 2011. His overall job approval rating in the same poll was 48 percent. In a February 2012 Gallup poll, 45 percent approved of the job he was doing on taxes and 51 percent disapproved.

Barack Obama

- Do you approve or disapprove of the way Obama is handling taxes?
- Do you approve or disapprove of the way Barack Obama is handling his job as president?

ABC/WP

	----Handling Taxes----		----Handling His Job as President----	
	Approve	Disapprove	Approve	Disapprove
Apr. 2009*	56%	38 %	69%	26%
Aug. 2009	51	40	56	40
Jan. 2011	50	44	54	43
Jul. 2011	45	47	47	48
Oct. 2011	42	51	42	54
Nov. 2011	41	53	44	53
Jan. 2012	45	47	48	48

Note: *Asked of half-sample

- Do you approve or disapprove of the way Barack Obama is handling taxes?
- Do you approve or disapprove of the way Barack Obama is handling his job as President?

Gallup/USA Today

	----Handling Taxes----		----Handling His Job as President----	
	Approve	Disapprove	Approve	Disapprove
Jul. 2009	45%	48%	55%	41%
Aug. 2010	41	54	45	48
Nov. 2010	38	57	45	47
Feb. 2011	42	54	48	43
Feb. 2012	45	51		

- And please tell me if you approve, disapprove or neither approve nor disapprove of the way Barack Obama is handling taxes?
- Overall, please tell me whether you approve, disapprove, or neither approve nor disapprove of the way Barack Obama is handling his job as president.

		----Handling Taxes----		---Handling His Job As President----	
		Approve	Disapprove	Approve	Disapprove
Apr. 2009	AP-GfK	54%	35%	64%	30%
Jul. 2009	AP-GfK	46	44	55	42
Sep. 2009	AP-GfK	38	50	50	49
Oct. 2009	AP-GfK	47	41	56	39
Nov. 2009	AP-GfK	42	46	54	43
Dec. 2009	AP-GfK	45	43	56	42
Jan. 2010	AP-GfK	43	47	56	42

Mar. 2010	AP-GfK	44	43	53	46
Apr. 2010	AP-GfK	41	51	49	50
May 2010	AP-GfK	42	49	49	50
June 2010	AP-GfK	44	45	50	49
Aug. 2010	AP-GfK	42	50	49	50
Sep. 2010	AP-GfK	47	52	49	50
Oct. 2010	AP-GfK	46	52	49	50
Nov. 2010	AP-GfK	46	53	47	51
Jan. 2011	AP-GfK	48	52	53	46
Mar. 2011	AP-GfK	47	52	53	45
May 2011	AP-GfK	48	50	60	39
Jun. 2011	AP-GfK	45	53	52	47
Aug. 2011	AP-GfK	40	59	46	52
Oct. 2011	AP-GfK	43	56	46	52
Dec. 2011	AP-GfK	46	52	44	54

- Do you approve or disapprove of the way Barack Obama is handling taxes?
- Do you approve or disapprove of the way Barack Obama is handling his job as president?

CNN/ORC

	----Handling Taxes----		---Handling His Job As President----	
	Approve	Disapprove	Approve	Disapprove
Mar. 2009	62%	37%	64%	34%
Aug. 2009	45	52	53	45
Sep. 2009	52	43	58	40
Oct.-Nov. 2009	49	50	54	45
Jan. 2010	44	53	51	48
Nov. 2010	43	53	48	50
Jan. 2011	46	52	55	44
May 2011	46	53	54	45

- Do you approve or disapprove of the way Barack Obama is doing on the following issues? Taxes
- Do you approve or disapprove of the job Barack Obama is doing as president?

Fox News

	----Doing on Taxes----		---Handling His Job As President----	
	Approve	Disapprove	Approve	Disapprove
Jul. 2010	41%	51%	43	48%
Aug. 2011	38	54	44	47

- Below are some issues facing the country. For each one, indicate whether you approve or disapprove of the way Barack Obama is handling the issue . . . taxes.

Economist/ YouGov

	Strongly approve	Somewhat approve	Somewhat disapprove	Strongly disapprove
Apr. 10- 13, 2010	15%	20%	14%	37%
Apr. 17-20, 2010	16	21	13	36
Apr. 24-27, 2010	14	25	13	36
May 1-4, 2010	16	22	13	38
May 8-11, 2010	14	26	12	37
May 15-18, 2010	12	23	18	35
May 22-25, 2010	13	22	16	36
May 29-Jun 1, 2010	14	24	12	36
Jun. 5-8, 2010	13	24	15	37
Jun. 12-15, 2010	13	23	15	36
Jun. 19-22, 2010	13	25	12	38
Jun. 26-29, 2010	13	23	14	38
Jul 3-6, 2010	12	25	14	39

Jul. 10-13, 2010	14	24	15	36
Jul. 17-20, 2010	14	20	15	38
Jul.24-27, 2010	12	23	14	37
Jul. 31- Aug. 3, 2010	14	20	12	39
Aug. 7-10, 2010	15	22	14	38
Aug. 14-17, 2010	13	20	16	39
Aug. 28-31, 2010	14	20	15	41
Sep. 4-7, 2010	15	21	14	42
Sep. 11-14, 2010	17	19	12	40
Sep. 18-21, 2010	18	20	14	40
Sep. 25-28, 2010	18	19	12	41
Oct. 2-5, 2010	18	20	13	40
Oct. 9-12, 2010	16	20	12	41
Oct. 16-19, 2010	16	21	14	40
Oct. 23-26, 2010	16	20	13	41
Oct. 28- Nov. 1, 2010	14	21	14	42
Nov. 6-9, 2010	17	20	13	39
Nov. 13-16, 2010	11	22	16	41
Nov. 20-23, 2010	15	21	15	39
Nov. 27-30, 2010	15	22	15	38
Dec. 4-7, 2010	13	23	15	39
Dec. 11-14, 2010	9	22	24	35
Dec. 18-21, 2010	11	25	20	33
Dec. 25- 28, 2010	10	28	22	31
Jan. 1-4, 2011	9	27	22	31
Jan. 8-11, 2011	10	25	23	33
Jan. 15-18, 2011	10	26	20	33
Jan. 22-25, 2011	12	23	21	33
Jan. 29- Feb. 1, 2011	10	27	21	32
Feb. 5- 8, 2011	11	25	21	36
Feb. 12-15, 2010	10	22	18	37
Feb. 19-22, 2011	11	23	19	36
Feb. 26-Mar. 1, 2011	9	22	19	39
Mar. 5- 8, 2011	9	23	21	36
Mar. 12-15, 2011	11	23	20	34
Mar. 19-22, 2011	9	24	23	33
Mar. 26-29, 2011	9	21	23	36
Apr. 2-5, 2011	8	20	22	37
Apr. 9-12, 2011	9	21	21	37
Apr. 16-19, 2011	11	23	18	37
Apr. 23-26, 2011	11	22	19	36
Apr 30-May 3, 2011	12	21	19	37
May 7-10, 2011	15	20	18	33
May 14- 17, 2011	10	22	19	37
May 21-24, 2011	9	23	21	40
May 28-31, 2011	13	20	22	33
Jun. 4-7, 2011	9	25	17	38
Jun. 11-14, 2011	10	22	17	38
Jul. 2-5, 2011	14	22	17	36
Jul. 9-12, 2011	13	19	15	41
Jul. 30-Aug. 2, 2011	13	21	20	34
Oct. 8-11, 2011	15	18	13	42
Oct. 15-18, 2011	14	19	16	38
Oct. 22-25, 2011	13	20	17	38
Oct. 29-Nov. 1, 2011	13	20	15	37
Nov. 12-15, 2011	13	20	17	36
Nov. 26-29, 2011	14	18	15	39
Dec. 3-6, 2011	15	21	16	39
Dec. 17-20, 2011	13	23	16	37
Jan. 7-10, 2012	14	23	19	33
Jan. 21-24, 2012	14	23	18	33
Jan. 28-31, 2012	15	21	15	34

Feb. 11-14, 2012	14	21	17	31
Feb. 18-21, 2012	17	26	15	31
Feb. 25-28, 2012	14	26	15	33
Mar. 3-6, 2012	14	29	17	30
Mar. 10-13, 2012	15	24	14	34
Mar. 17-20, 2012	14	22	19	34

- As you may know, one of Barack Obama's (Presidential election) campaign promises last year (2008) was that he would not raise taxes on households earning less than \$250,000 a year. Do you think he will be able to keep that campaign promise, or not?

		Will Keep Campaign Promise	Will Not
Sep. 2009	CBS/NYT	35%	56%

- Under the Obama administration do you think your taxes will go up or down, or do you think they will stay about the same?

		Taxes Will Go Up	Go Down	Stay About the Same
Jan. 2009	AP/Gfk	35%	13%	50%
Jan. 2010	AP/Gfk	59	5	35

- So far, do you think the Obama administration has increased taxes for most Americans, decreased taxes for most Americans, or have they kept taxes the same for most Americans?

		Increased	Decreased	Stayed About the Same
Feb. 2010	CBS/NYT	24%	12%	53%
Apr. 2010	CBS/NYT	34	10	48
Sep. 2010	CBS/NYT	33	8	50

- During the presidential election, then-candidate Obama said that if he were elected ninety-five percent of Americans "will not see their taxes increase by a single dime." Do you think Obama is going to keep that campaign promise or not?

		Yes	No
Aug. 2009	Fox	26%	69%

Note: Asked of registered voters.

- Do you think your taxes will go up or down under the Obama administration? (Fox)
- Under the Obama administration, do you think your taxes will go up or down, or do you think they will stay about the same? (Gfk/Roper)

		Up	Down	Stay About The Same
Jan. 2009*	Fox	60%	28%	
Aug. 2009*	Fox	75	16	
Jan. 2009	Gfk/Roper	35	13	50%
Jan. 2010	Gfk/Roper	59	5	35

Note: *Asked of registered voters.

- By the year 2012, when President Obama's first term as president ends, do you think your federal income taxes will be a lot higher, the same, a little lower, or a lot lower than they were when President Obama took office?

		A Lot Higher	A Little Higher	The Same	A Little Lower	A Lot Lower
Aug. 2009	Gallup	35%	33%	20%	7%	2%

George W. Bush

- Do you approve or disapprove of the way George W. Bush is handling taxes? (Gallup/CNN/USA Today)
- 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? (PSRA/Newsweek)
- Do you approve or disapprove of the way George W. Bush is handling taxes? (ABC/WP)

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

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

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

Note: ^ Registered voters.

- Do you approve or disapprove of the job President George W. Bush is doing on the following issues... Setting tax policy? (Fox)
- Do you approve or disapprove of the way George W. Bush is handling... Tax policy? (Pew)

		-----Bush's Setting Tax Policy-----	
		Approve	Disapprove
Mar. 2001	Fox	54%	31%
Jun. 2001	Fox	59	29
Jan. 2002	Fox	58	28
Jan. 2003*	Fox	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?"

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

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

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

- 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%

- 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...?"

- 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%

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

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

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

- 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%

- 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

- 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

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

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

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

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

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

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

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

		Taxes Gone Up	Taxes Gone Down	Taxes Not Changed
Mar. 2004	AP/Ipsos	22%	26%	48%

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

		Taxes Gone Up	Taxes Gone Down	Taxes Not Changed
Mar. 2004	AP/Ipsos	25%	28%	43%

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

		Taxes Gone Up	Taxes Gone Down	Taxes Not Changed
Mar. 2004	AP/Ipsos	49%	13%	36%

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

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

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

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

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

		---If Bush Is Re-elected, My Taxes Will---		
		Go Up	Go Down	Stay About The Same
Aug. 2004	CBS/NYT	36%	5%	55%
Sep. 2004	CBS/NYT	36	5	55
Oct. 2004	CBS/NYT	31	5	61

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

		Helped	Hurt	No Effect
Sep. 2004	Fox	35%	32%	25%

Note: Likely Voters.

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

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

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

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

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

		Benefited A Lot	Benefited A Little	Haven't Benefited
Jun. 2006	LA Times/Bloomberg	9%	25%	61%
Oct. 2007	LA Times/Bloomberg	10	19	65

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

		Satisfied	Dissatisfied
Mar. 2007	CBS/NYT	42%	49%

Note: Responses combined.

Ronald Reagan

- Do you approve or disapprove of the way President Reagan is handling taxes?

		-----Reagan's Handling of Taxes-----	
		Approve	Disapprove
Jan. 1985	LAT	54%	37%
Sep. 1985	LAT	39	37
Feb. 1986	LAT	49	30

George H. W. Bush

- Please tell me whether you approve or disapprove of the way George Bush is handling... taxes?

		-----Bush's Handling of Taxes-----	
		Approve	Disapprove
Jan. 1992	Gallup/CNN/USA Today	32%	63%
Jan. 1992	Gallup/CNN/USA Today	36	61
Apr. 1992	Gallup/CNN/USA Today	27	67

Bill Clinton

- 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

MAKING BUSH'S TAX CUTS PERMANENT:

The Bush tax cuts were passed in 2001 and 2003. Polling during the Bush years showed general approval of the cuts. Pollsters turned back to the issue in 2010 when Congress faced the decision to either extend the cuts or let them expire. When respondents were asked either to support or oppose extending the Bush tax cuts, polls showed support. But when asked if they would like to extend the tax cuts to for the wealthy or everyone, the results were more mixed. In most polls throughout 2010, extending the Bush tax cuts for those making less than \$250,000 was popular. Between 15 to 20 percent in some polls wanted to let them all expire. Depending on question wording, people generally preferred letting the cuts expire for those who made more than \$200,000.

The public supported the agreement President and Congress reached in December 2010 to keep all the tax cuts and extend unemployment benefits. In a January 2011 CBS poll, a plurality of the public felt that the tax cut extension would be good for the economy and would not affect the federal budget deficit.

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

		-----Bush's Tax Cuts-----	
		Make Permanent	Allow Expire
Jan. 2004*	CBS	50%	41%

Mar. 2004*	CBS/NYT	39	44
Nov. 2004*	CBS/NYT	41	45
Jan. 2005 ^	CBS/NYT	47	40
Feb. 2005*^	CBS/NYT	43	40
Jan. 2007**	CBS	39	39
Mar. 2007**	CBS/NYT	43	40
Sept. 2008**	CBS/NYT	42	36
Oct. 2008**	CBS/NYT	41	39

Note: * Question wording read, "... are *set to expire in 2005*." ^Question wording read "... are *set to expire this year*". *^ Question wording read "... are *set to expire this year*. Should those tax cuts be made *more* permanent or should they be allowed to expire?" **Question wording read "... are *set to expire in a few years*."

- The tax cuts passed in 2001 are set to expire this year (2010) for households earning about \$250,000 a year or more. This would increase federal income taxes for those people. Should those tax cuts be made permanent or should they be allowed to expire?

Aug. 2010	CBS	Made permanent 36%	Allowed to expire 56%
-----------	-----	-----------------------	--------------------------

- Which comes closer to your view about the tax cuts passed under President Bush over the past few years: all of the tax cuts should be made permanent, tax cuts for the wealthy should be repealed while others stay in place, all of the tax cuts should be repealed? (September 2004 – Oct. 2008)
- Which comes closer to your view about the tax cuts passed when George W. Bush was president: all of the tax cuts should remain in place, tax cuts for the wealthy should be repealed, while others stay in place, or all of the tax cuts should be repealed? (July 2010 – November 2010)

		Made Permanent	Repeal For Wealthy Only	Repeal All
Sep. 2004	PSRA/Pew	27%	31%	27%
Dec. 2004	PSRA/Pew	28	35	25
Apr. 2006	PSRA/Pew	25	36	28
Oct. 2006	PSRA/Pew	26	36	26
Oct. 2007	PSRA/Pew	24	31	30
Nov. 2007	PSRA/Pew	30	38	22
Oct. 2008	PSRA/Pew	25	37	25
Late Oct. 2008	PSRA/SRBI Abt/Pew	23	34	27

		Remain in place	Repeal for Wealthy Only	All Repeal
July 2010*	PSRA/Pew	30%	27%	31%
Sept. 2010*	Pew/NJ	29	29	28
Nov. 2010*	PSRA/Pew	34	30	28

Note: *Question wording read "Which comes closer to your view about the tax cuts passed when George W. Bush was president?"

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

		----Bush Tax Cuts Permanent----	
		Favor	Oppose
Nov. 2002	Gallup/CNN/USA Today	64%	29%
Dec. 2004*	Gallup/CNN/USA Today	52	40
May 2007*	CNN/ORC	57	37
Mar. 2008*	CNN/ORC	54	40
Apr. 2010+	CNN/ORC	60	33

Note: * Question wording was "...tax cuts passed into law since George W. Bush became president are set to expire in several years." + Question wording was "...tax cuts passed into law in 2001 are set to expire next year."

- As I read a list of some stories covered by news organizations this past week, please tell me if you happened to follow each news story very closely, fairly closely, not too closely, or not at all closely.

PSRA/Pew

	Very Closely	Fairly Closely	Not too Closely	Not at all Closely
The agreement reached between Barack Obama and Congressional Republicans to extend tax cuts and unemployment benefits				
Dec. 2010	37%	29%	15%	17%
The debate in Washington over the federal income tax cuts passed when George W. Bush was president				
Dec. (early) 2010	39	26	17	17
The debate in Washington over competing Democratic and Republican tax plans				
Sept. (mid) 2010	21	24	21	34
Sept. (early) 2010	16	19	22	42
The debate in Washington over the federal budget				
May 2009	22	28	19	31

George W. Bush

- 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%

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

		Should	Should not
Jan. 2006	PSRA/Pew	50%	35%

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

		Should	Should not
Dec. 2006	LA Times/Bloomberg	56%	35%

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

		Favor	Oppose
Apr. 2007	LA Times/Bloomberg	44%	41%

Barack Obama

- The Obama administration has proposed letting the tax cuts passed in 2001 expire for households earning about \$250,000 a year or more. This would increase federal income taxes for those people. Do you think this proposal is a good idea or a bad idea?

		Good Idea	Bad Idea
Feb. 2010	CBS/NYT	62%	31%
Sept. 2010	CBS/NYT	53	38
Oct. 2010	CBS/NYT	48	43
Nov. 2010	CBS/NYT	49	44

- The Bush tax cuts that were passed at the beginning of his term are set to expire in 2010. Do you think these tax cuts should be eliminated immediately, allowed to expire in 2010, or should they be continued going forward?

		Eliminate Now	Allow To Expire	Continue
Jan. 2009	Fox	23%	28%	37%

Note: Asked of registered voters.

- Do you favor or oppose allowing the tax cuts for Americans with annual incomes of \$250,000 to expire at the end of next year?

		Favor Expiration	Oppose
Mar. 2009	PSRA/Newsweek	49%	42%

- Do you support or oppose raising taxes on households earning over \$250,000 a year and, at the same time, lowering taxes for most other households?

		Support	Oppose
Mar. 2009	Fox	66%	30%

Note: Asked of registered voters.

- In order to help pay for these programs and to help cut the federal deficit in half by the end of his first term, President Obama also proposed increasing taxes starting in 2010 on individuals who make \$200,000 or more a year and families who make \$250,000 or more a year.

Feb. -Mar. 2009	FD/Diageo/Hotline	Support 67%	Oppose 29%
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- The Obama administration has proposed increasing federal income taxes for households making more than \$250,000 a year. Some of the money raised by these new taxes would be used to help improve the access to healthcare and provide tax cuts for households making less money. Do you think this proposal is a good idea or a bad idea?

Apr. 2009	CBS/NYT	Good Idea 74%	Bad Idea 23%
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(Of those who responded “good idea” or “don’t know/no answer”): What if raising taxes on upper income people hurts the economy? Then, would you favor or oppose raising income taxes on households and businesses that make more than \$250,000

Of Those Who Responded “Good Idea” or “Don’t Know/No Answer”	
Favor 51%	Oppose 34%

- As you may know, a series of tax cuts that were passed at the beginning of former President George W. Bush’s term are set to expire this year. If you were president, would you: continue the tax cuts for everyone, continue the tax cuts for everyone except families earning more than \$250,000 dollars a year, or allow the tax cuts to expire and let the taxes go back up to their previous level.

Jul. 2010	Fox	Cont. Tax Cuts For Everyone 44%	Cont. Tax Cuts For <\$250,000 36%	Allow Tax Cuts To Expire 14%
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Note: Asked of registered voters.

- As you may know, Congress will soon decide whether to keep in place the existing tax cuts enacted during President Bush’s time in office, or allow them to expire. Which comes closest to your view about the tax cuts passed when George W. Bush was president? Keep all the tax cuts in place. Allow only the tax cuts for families making over \$250,000 to expire, and keep the others in place. Allow all of the tax cuts to expire.

Aug. 2010	Allstate/National Journal	Keep In Place 35%	Expire For >\$250k 36%	Allow All To Expire 20%
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- As you may know, the tax cuts passed during George W. Bush’s administration lowered taxes by reducing maximum income tax rates for all Americans. These tax cuts are set to expire at the end of 2010, meaning tax rates would go back to what they were before Bush tax laws. Congress is currently considering whether to let these tax cuts expire or extend them. Which of the following comes closest to your view on what action Congress should take?

Aug. 2010	Reuters/Ipsos	Let the tax cuts expire for all Americans 15%	Let tax cuts expire only for people who earn more than \$200,000 a year 31%	Extend the tax cuts for all 49%
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- As you may know, the federal income tax cuts enacted under President George W. Bush will expire at the end of this year unless Congress votes to keep them in place. Should Congress vote to keep the tax cuts in place for all taxpayers, vote to keep the tax cuts in place for those making less than \$250,000 but end the tax cuts for those making \$250,000 or more, or should Congress do nothing and allow the tax cuts to expire for all taxpayers?

Aug. 2010	Gallup/USA Today	Keep For All 37%	End For ≥\$250k 44%	Allow To Expire 15%
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- Do you think Congress should allow the Bush tax cuts for persons in the top two percent income category to expire in 2011, or should Congress pass legislation to extend the Bush tax cuts for the top two percent?

		Allow Top 2% Cuts To Expire	Extend
Aug. 2010	Newsweek	52%	38%

- The tax cuts passed in 2001 are set to expire this year for households earning about \$250,000 a year or more. This would increase federal income taxes for those people. Should those tax cuts be made permanent or should they be allowed to expire?

		Made Permanent For Households >\$250k	Allowed To Expire
Aug. 2010	CBS	36%	56%

- As you may know, the tax cuts passed into law when George W. Bush was president are set to expire this year. Unless a new bill is passed, federal income tax rates will rise to the level they were at when those cuts were enacted. Which of the following statements comes closest to your view? Those tax cuts should continue for all Americans regardless of how much money they make. Those tax cuts should continue for families that make less than 250 thousand dollars a year, but taxes should rise to the previous level for families who make more than that amount. Taxes should rise to the previous level for all Americans regardless of how much money they make.

		Continue Cuts For All	Continue For <\$250k	Rise to Previous Levels
Aug. 2010	CNN/ORC	31%	51%	18%
Nov. 2010	CNN/ORC	35	49	15

- Congress will soon decide whether to keep in place the existing tax cuts enacted during President Bush's time in office, or allow them to expire. Which of the following options would be acceptable to you or not acceptable to you . . . ?

Aug. 2010	NBC/WSJ	Acceptable	Not Acceptable
	Keep in place all the tax cuts for all Americans for one more year until the economy recovers	71%	25%
	Keep in place the tax cuts only for families earning less than \$250,000 per year	66	31
	Eliminate the tax cuts for families earning more than \$250,000 per year	46	51
	Keep in place all the tax cuts permanently	45	50
	Eliminate all the tax cuts permanently	24	72

- In 2001, most Americans received a "temporary" tax cut that is scheduled to end in 2010. Congress will soon decide whether or not to end the tax cut for those households with the highest incomes. When it comes to the current tax rate for households with incomes over two hundred and fifty thousand dollars a year, would you like to see the tax cut end or not?

		See End	Not See End
Sept. 2010	NBC/WSJ	49%	45%

- The Bush tax cuts expire on December 31st. Which statement comes closer to your view?

Marist

	Sep. 2010	Nov.2010
Congress should extend the tax cuts only for the middle class, but not for the top 2 percent, that is, households earning \$250, 000 or more	49%	51%
Congress should extend the tax cuts for everyone, including the top 2 percent, that is, households earning \$250,000 or more	48	45

Note: Asked of registered voters.

- As you may know, the tax cuts passed into law when George W. Bush was president are set to expire this year. Unless a new bill is passed, federal income tax rates will rise to the level they were at when those cuts were enacted. Please tell me whether you would favor or oppose each of the following:

Sept. 2010

CNN/ORC

Making those tax cuts permanent for families that make less than \$250,000 a year	79%	19%
Making those tax cuts permanent for families that make more than \$250,000 a year as well	44	53
Continuing those tax cuts for a few years for all families, regardless of how much money they make, but not making them permanent	52	45

- Thinking about the tax cuts passed during George W. Bush's term that are set to expire this year, would you favor or oppose continuing the tax cuts for those making less than \$250,000 a year?

		Favor	Oppose
Sept. 2010	Fox	76%	18%

And would you favor or oppose continuing the Bush tax cuts for all Americans including those making \$250,000 or more a year?

		Favor	Oppose
Sept. 2010	Fox	45%	48%

Note: Asked of registered voters.

- In 2001, most Americans received a "temporary" tax cut that is scheduled to end in 2010. Congress will soon decide whether or not to end the tax cut for those households with the highest incomes. When it comes to the current tax rate for households with incomes over two hundred and fifty thousand dollars a year, would you like to see the tax cut end or not?

		Would like to see tax cut end	Would not like to see tax cut end
Sept. 2010	NBC/WSJ	49%	45%

- Some people support continuing the Bush tax cuts for families of all income levels. Other people support continuing the tax cuts only on incomes below two hundred and fifty thousand dollars a year. What do you think Congress should do: continue the tax cuts for everyone, continue the tax cuts only on incomes below \$250,000 dollars, or allow the tax cuts to expire for everyone and let taxes go back up to their previous levels?

		Continue For Everyone	Continue For <250,000	Allow To Expire
Sept. 2010	Fox	40%	44%	10%
Oct. 2010	Fox	39	45	10

Note: Asked of registered voters.

- How should Congress vote on the Bush-era tax cuts; continue them for all, continue them only for families who ear less than \$250,000 a year, or let them expire for all?

		Continue For All	Continue For <\$250k	Expire For All
Nov. 2010	Quinnipiac	35%	43%	14%

- What do you think Congress should do about income tax cuts under George W. Bush that are set to expire at the end of this year – allow the cuts to expire, keep the tax cuts but set new limits on how much of wealthy American’s income is eligible for the lower rates, or keep the tax cuts for all Americans regardless of income?

Nov. 2010

Gallup/USA Today

Keep tax cuts for all Americans, regardless of income	40%
Keep tax cuts, but set new limits for wealthy Americans	44
Allow tax cuts for all Americans to expire	13

- Which comes closest to your view about the tax cuts passed in 2001? The tax cuts should be continued for everyone. The tax cuts should only continue for households earning less than \$250,000 a year. The tax cuts should expire for everyone.

		Continue for everyone	Continue if earn less than \$250K	Expire for everyone
Nov.-Dec. 2010	CBS	26%	53%	14%

- As you may know, these tax cuts are set to expire at the end of December. Which comes closer to your view about what President Obama and Congress should do now? Keep all of the tax cuts in place. Keep the tax cuts only for income below \$250,000, but end the tax cuts for income above that. End all of the tax cuts.

		Keep all the tax cuts	Keep only for income below \$250,000	End all the tax cuts
Dec. 2010	PSRA/Pew	34%	47%	11%

Note: Asked of a half sample.

- As you may know, these tax cuts are set to expire at the end of December. Which comes closer to your view about what President Obama and Congress should do now? Keep all of the tax cuts in place. Keep the tax cuts only for income below \$1 million but end the tax cuts for income above that. End all of the tax cuts.

		Keep all the tax cuts	Keep only for income below \$1,000,000	End all the tax cuts
Dec. 2010	PSRA/Pew	34%	36%	14%

Note: Asked of a half sample.

- I'm going to mention some of the ideas for reducing the deficit. For each, please tell me if this is something you favor or oppose. Eliminate tax cuts the wealthiest Americans have received in recent years.

		Favor	Oppose
Dec. 2010	Bloomberg	59%	38%

- If Congress decided to raise taxes only for those with the highest household income, should it be for those who earn more than \$250,000, more than \$500,000 or more than \$1 million?

		More than \$250,000	More than \$500,000	More than \$1 million
Dec. 2010	Bloomberg	43%	28%	23%

- As you may know, the tax cuts passed during George W. Bush's term are set to expire at the end of this year. In addition, unemployment benefits for the long-term unemployed are also set to expire. Recently President Obama came to an agreement with Republican leaders that, among other things, allows the Bush-era tax cuts to continue for all Americans for two years in exchange for extending the unemployment benefits. Overall, do you approve or disapprove of this agreement?

Dec. 2010	Fox	Approve 68%	Disapprove 26%
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Note: Asked of registered voters.

- For each item I name, please tell me if it's something you support strongly, support somewhat, oppose somewhat or oppose strongly. . . .

Dec. 2010	ABC/WP
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	Support Strongly	Support Somewhat	Oppose Somewhat	Oppose strongly
Extending the Bush-era tax cuts for all taxpayers, including wealthy people as well as the middle class	30%	24%	16%	27%
Funding an additional 13 months of unemployment benefits for people who are out of work	49	23	11	14
Cutting Social Security payroll taxes by two percentage points for all workers for the next year	18	21	18	39
Increasing the exemption on inheritance taxes so that only estates worth more than five million dollars are taxed	29	23	16	25

- Asked after the question above Obama and the Republican leaders of Congress have reached an agreement to do all four of these things together as a package. Is this plan something you support strongly, support somewhat, oppose somewhat or oppose strongly?

Dec. 2010	ABC/WP	Support Strongly 20%	Support Somewhat 49%	Oppose Somewhat 17%	Oppose strongly 12%
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- Some people oppose this agreement because it will increase the federal deficit by 900 billion dollars, and some also say it fails to raise taxes on wealthy people who can afford it. Others say it's worth it in order to let people have more money to spend while the economy is still weak. Given these arguments, is this agreement something you support strongly, support somewhat, oppose somewhat or oppose strongly?

Dec. 2010	ABC/WP	Support Strongly 17%	Support Somewhat 45%	Oppose Somewhat 20%	Oppose strongly 14%
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- The U.S. Congress is considering whether to renew most or all of the Bush tax cuts that expire at the end of December. In your view, what action would be best for the U.S. economy?

Oct. 2010	Bloomberg
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Extend for all income levels, which is what the Republicans in Congress recommend	34%
Extend for the middle class but not for the highest-income taxpayers, which is what President Obama recommends	43
Let all tax cuts expire as scheduled and return rates to previous levels to help cut the deficit, which is what former Federal Reserve Alan Greenspan recommends	20

- The U.S. Congress is considering whether to renew most or all of the Bush tax cuts that expire at the end of December. In your view, what action would be best for the U.S. economy?

Dec. 2010 Bloomberg

Extend permanently for all income levels	19%
Extend permanently for the middle class, but not if \$250,000 or more	34
Extend permanently for the middle class, 2 years for highest earners	16
Let all tax cuts expire and return to previous levels to help cut the deficit	27

- Over the next year or two, do you think this agreement will help the national economy, hurt the national economy or won't make much difference?

		Help	Hurt	Not much difference
Dec. 2010	ABC/WP	36%	17%	43%

- How closely are you following the news about the agreement on taxes reached by President Obama and Republican leaders in Congress last Monday: very closely, somewhat closely, not too closely, or not at all?

		Very Closely	Somewhat Closely	Not too Closely	Not at all Closely
Dec. 2010	Gallup/USA Today	31%	35%	19%	14%

- Based on what you have heard or read about the tax agreement, do you think Congress should or should not vote to pass it?

		Should	Should Not	Unsure
Dec. 10-12, 2010	Gallup/USA Today	49%	32%	18%

- As you may know, one part of the tax agreement reached by President Obama and Republicans in Congress extends for all Americans the income tax cuts passed in 2001 and 2003 that were set to expire on Dec. 31. If it were up to you, what would you want to happen: allow the tax cuts to expire for all Americans, extend the tax cuts but set new limits on how much of wealthy Americans' income is eligible for the lower tax rates, or extend the tax cuts for all Americans?

		Allow To Expire	Extend With New Limits	Extend For All
Dec. 2010	Gallup/USA Today	7%	47%	41%

- As you may know, recently President Obama announced an agreement with the Republican leadership in Congress to accept a continuation for two years of the Bush tax cuts for all taxpayers, including those with incomes over two hundred and fifty thousand dollars. In exchange, the Republican leadership in Congress is accepting an extension on unemployment benefits for another year and a two percent reduction of Social Security payroll taxes for all taxpayers for one year.

Do you approve or disapprove of this agreement?

		Approve	Disapprove
Dec. 2010	NBC/WSJ	59%	36%

When it comes to this agreement, do you think President Obama gave up too much, that the Republican leadership in Congress gave up too much, or that it is a fair compromise on both sides?

		Obama gave Up too much	Repubs. gave up too much	A fair compromise
Dec. 2010	NBC/WSJ	23%	10%	61%

Note: Each question was asked of a half sample.

- Congress has passed and President Obama has signed into law a bill that would extend tax cuts for all Americans, reduce the estate tax, extend unemployment benefits, and reduce the Social Security tax that workers pay. Taking into account all of those provisions, do you favor or oppose that bill?

Dec. 2010	CNN/ORC	Favor 75%	Oppose 23%
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Now let me describe to you some of the specific provisions in that bill and ask how you feel about each one. Please tell me whether you favor or oppose each of the following. . . .

	Favor	Oppose
A two-year extension of tax cuts for families who make less than 250 thousand dollars a year	89%	11%
An extension of unemployment benefits for workers who lose their jobs	76	22
A one-year reduction in the Social Security tax that workers pay	62	36
An increase in the federal deficit in order to pay for all of those provisions	41	57
A reduction in the tax paid by the heirs of some wealthy Americans when they die	39	59
A two-year extension of tax cuts for families who make more than 250 thousand dollars a year	37	62

- Do you think the recent extension of the tax cuts which were passed by Congress and signed by the President last month will be good for the national economy, bad for the national economy, or will extending the tax cuts not have much of an effect on the national economy?

Jan. 2011	CBS	Good 38%	Bad 22%	Not much effect 28%	Unsure 12%
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- Do you think the recent extension of the tax cuts which were passed by Congress and signed by the President last month will increase the budget deficit, reduce the budget deficit, or will extending the tax cuts not have much of an effect on the budget deficit?

Jan. 2011	CBS	Increase 34%	Reduce 13%	Not much effect 42%	Unsure 11%
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- I am going to mention some areas of government spending where some groups are seeking dramatic changes or complete elimination. Please tell me whether you think the action would result in savings to the federal deficit that would be very large, fairly large, fairly small, or would make little difference at all...Repeal the tax cuts for households earning more than \$250,000 per year?

Mar. 2011	Bloomberg	Very Large 25%	Fairly Large 29%	Fairly Small 20%	Little Difference 20%
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- Last year Congress extended the tax cuts enacted in 2001 under President George W. Bush for two more years. Do you favor making the tax cuts permanent or letting them expire after two years?

Jul. 2011	Economist/YouGov	Permanent 35%	Expire 40%
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- Which of the following statements comes closest to your view? Taxes on wealthy people should be kept low because they invest their money in the private sector and that helps the economy and create jobs. Taxes on wealthy people should be kept high so the government can use their money for programs to help lower-income people.

Aug. 2011	CNN/ORC	Should be kept low 34%	Should be kept high 62%
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Demographic breakdown

Income

<\$35k	25%	72%
\$35k – \$49k	31	66
\$50k – \$74k	45	52
>\$75k	38	55

Partisan ID

Republican	61%	33%
Democrat	13	84
Independent	35	60

- Federal tax policy now allows capital gains and dividends to be taxed at a lower rate than income from work. Which comes closer to your opinion? You approve of the current policy because you think it encourages investment, which helps the economy and ultimately increases tax revenues. OR, You think capital gains and dividends should be taxed the same as income earned from work because the current policy increases the federal deficit and is unfair to people who don't have money to invest.

		Approve of current policy	Tax cap. Gains & dividends the same	Tax cap. Gains & dividends more (vol.)	Unsure
Jan. 2012	CBS	36%	52%	25%	10%

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.*

- Barack Obama has said that he will cut taxes for 95 percent of Americans, do you think he will be able to do this or not?

		Yes	No
Nov. 2008	Quinnipiac	34%	54%

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

		Taxpayer Money	Their Money
May 2003	Fox	14%	79%
Apr. 2006	Fox	10	80

Note: Asked of registered voters.

- 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	Stay The Same	Decrease
		Taxes	(Vol.)	Taxes
Jan. 1958	Gallup	57%	29%	6%

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

		-----Next President Will -----		
		Increase	Stay the Same	Decrease
		Taxes	(Vol.)	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	86%	7%
Mar. 1971	Harris	85	10
Mar. 1977	Harris	85	7
Jun. 1978	Harris	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	Same	Decrease
		Taxes		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	Low	Middle	Business	People
		Income	Income	Income		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	Will Not Make
		A Difference	A Difference
Apr. 1981	CBS/NYT	35%	52%
Jun. 1981	CBS/NYT	41	47
Sep. 1981*	CBS/NYT	30	59
Jan. 1982*	CBS/NYT	29	62
May 1982+	CBS/NYT	27	63

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

		-----At End of Clinton's Term-----	
		Expect Taxes To Be Cut	Do Not Expect Taxes To Be Cut
Jan. 1994	CBS/NTT	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/NTT	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 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/NTT	44%	47%	3%

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

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

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

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

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

		Yes	No
Mar. 1999	Fox	9%	87%

Note: Asked of registered voters.

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

		Talking About Me	Someone Else
Mar. 1999	Fox	18%	62%

Note: Asked of registered voters.

TAXES AS A VOTING ISSUE: Voters who tell exit pollsters that taxes are the most important issue to them in casting their ballots, vote in overwhelming proportions for Republican presidential candidates. In presidential elections since 1984, the group that has selected taxes as most important to their vote (or one of the two issues in the Los Angeles Times national exit poll formulation) has ranged from a low of 5 percent in 2004 to a high of 17 percent (in 1984 and 2000) of the electorate. In 2008, the exit pollsters did not include a question like the ones below. They did ask voters if their taxes would go up under an Obama and McCain presidency. Majorities of voters thought their taxes would go up under both. In the 2010 midterm elections, only 18 percent of national exit poll respondents said cutting taxes should be the highest priority for Congress. Forty-percent said reducing the deficit and 37 percent said spending to create jobs should be the highest priority. Those who said cutting taxes should be a priority voting overwhelmingly Republican.

Taxes as a Voting Issue, 1984-2010

- Which issues – if any – were most important to you in deciding whom to vote for? No issues really, civil rights, the federal budget deficit, foreign relations, government spending, environmental protection, farm problems, inflation, nuclear arms control, taxes, or unemployment? [accepted up to two responses] (LA Times, Nov. 1984)
- Which issues mattered most in deciding how you voted? Punishing criminals, helping the middle class, environment and pollution, economic prosperity and jobs, the federal budget deficit, not raising taxes, defense spending, U.S.-Soviet relations, or abortion? [accepted up to two responses] (CBS/NYT, Nov. 1988)

- Which one or two issues mattered most in deciding how you voted for president? Health care, federal budget deficit, abortion, education, economy/jobs, environment, taxes, foreign policy, or family values? [accepted up to two responses] (VNS, Nov. 1992)
- Which issues – if any – were most important to you when deciding how you would vote for president today – moral values, education, jobs/the economy, the environment, taxes, abortion, health care, poverty, federal budget deficit, crime/drugs, foreign affairs or none of the above? [accepted up to two responses] (LA Times, Nov. 1992)
- Which one issue mattered most in deciding how you voted for president? Foreign policy, Medicare/Social Security, taxes, crime/drugs, economy/jobs, education, or the federal budget deficit? [accept only one response] (VNS, Nov. 1996)
- Which issues, if any, were most important to you in deciding how you would vote for president today? Moral/ethical values, education, jobs/the economy, the environment, taxes, abortion, health care, poverty, federal budget deficit, crime/drugs, foreign affairs, or none of the above? [accepted up to two responses] (LA Times, Nov. 1996)
- Which one issue mattered most in deciding how you voted for president? World affairs, Medicare/Prescription drugs, health care, economy/jobs, taxes, education, Social Security? [accept only one response] (VNS, Nov. 2000)
- Which issues, if any, were most important to you in deciding how you would vote for president today? Moral/ethical values, education, jobs/the economy, the environment, taxes, abortion, health care, Social Security, budget surplus, Medicare/prescription drugs, foreign affairs, or none of the above? [accepted up to two responses] (LA Times, Nov. 2000)
- Which one issue mattered most in deciding how you voted for president? Taxes, education, Iraq, terrorism, economy/jobs, moral values, health care? [accept only one] (NEP, Nov. 2004)
- Which issues, if any, were most important to you in deciding how you would vote for president today? Moral/ethical values, jobs/economy, terrorism/homeland security, situation in Iraq, social issues such as abortion and gay marriage, education, taxes, health care, foreign affairs, Social Security, Medicare/prescription drugs, or none of the above? [accepted up to two responses] (LA Times, Nov. 2004)

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

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

- Will your taxes go up if Obama wins? Will your taxes go up if McCain wins? (NEP, Nov. 2008)

2008 NEP survey of voters leaving the polls

-----If Obama Wins-----

Taxes will go up: 71%
No 27

-----If McCain Wins-----

Taxes will go up: 61%
No 36

- Which should be the highest priority for next Congress?

2010 NEP survey of House voters leaving the polls

National Response

-----Partisan responses-----
Democrat Republican

Cutting taxes 18%
Reducing deficit 40
Spending to create jobs 37

26% 71%
32 65
68 30

TAX CHANGES

THE ESTATE TAX: In November 2002, CBS News/New York Times pollsters asked two questions about the estate tax, telling people that the tax would apply only to estates worth \$3.5 million in a few years and would be eliminated altogether in 2010. They then asked whether the estate tax should be eliminated altogether or whether it should only be applied to the very largest estates. In the first question, 41 percent said it should be eliminated altogether, and 54 percent wanted it applied only to the very largest estates. The results were 44-47 percent when the pollsters associated the proposal with George W. Bush. In the 2005 and 2006 Harris Interactive/Tax Foundation online polls, people thought the federal estate tax was the worst federal tax, ahead of the federal income tax. Although the estate tax has never been an issue that people volunteer spontaneously as a critical issue, it appears to be another tax that many people just don't like with two-thirds in the 2009 Harris Interactive/Tax Foundation online survey favoring its elimination. Fifty-two percent told ABC/Washington Post pollsters in December of 2010 that they would support "increasing the exemption on inheritance taxes so that only estates worth more than five million dollars are taxed." Forty-one percent were opposed.

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

		-----How Much Should A Person Be Allowed to Inherit?-----				
		None	\$100,000 Or Less	\$100,000- \$1 million	\$1 Million- \$10 Million	No Limit
Jul. 1935	Roper/Fortune					
	Total	1%	14%	16%	2%	52%
	Prosperous	1	8	16	2	59
	Upper Middle	1	13	16	3	51
	Lower Middle	1	16	16	2	51
	Poor	1	17	15	2	47

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

Mar. 2009	Harris/Tax Foundation				
	Very Fair		Fair		Not at All fair
	1	2	3	4	5
Cigarette, beer, and wine taxes	28%	11 %	27%	15%	20%
Corporate income taxes	15	9	28	20	29
Social security payroll taxes	10	9	43	20	18
Gas taxes	7	6	31	26	29
Estate taxes	4	5	26	27	38
Federal income taxes	6	8	39	29	18

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

		----Eliminate Estate Tax----	
		Favor	Oppose
Jan. 2003	Fox	67%	21%

Note: Note: Asked of registered voters.

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

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

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

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

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

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

		Favor	Oppose
Mar-Apr. 2005	Harris/Tax Foundation	68%	17%
Mar. 2006	Harris/Tax Foundation	68	19
Mar. 2007	Harris/Tax Foundation	66	19
Feb. 2009	Harris/Tax Foundation	67	17

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

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

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

Mar. 2005	NYT	Favor 17%	Oppose 76%
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(Asked of those who opposed) What if the tax was only collected on estates worth more than \$1.5 million? Then would you favor or oppose placing this tax on assets when someone dies?

Mar. 2005	NYT	Favor 27%	Oppose 46%
-----------	-----	--------------	---------------

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

Mar. 2005	NYT	More Than \$1M 23%	More Than \$3.5M 20%	Eliminate All Estate Tax 50%
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- For each item I name, please tell me if it's something you support strongly, support somewhat, oppose somewhat or oppose strongly. . . Increasing the exemption on inheritance taxes so that only estates worth more than five million dollars are taxed

Dec. 2010	ABC/WP	Support 52%	Oppose 41%
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Note: Not all response categories shown.

REFORMING THE TAX SYSTEM: *Very few people think that the federal tax system is fine the way it is. Fifty-two percent in Harris and the Tax Foundation's online February 2009 survey called the current federal income tax system very complex. Another 32 percent called it somewhat complex. In the same survey, 42 percent said the federal tax system should be completely overhauled—the highest percentage yet. How high a priority tax reform is depends on what it is being compared to. In a December 2011 Pew poll, 44 percent agreed that, on the whole, the federal tax system works pretty well and Congress should make only minor changes to make it work better. Fifty-nine percent agreed that there is so much wrong with the federal tax system that Congress should completely change it.*

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

		Very Complex	Somewhat Complex	Not Too Complex	Not At All Complex
Feb.-Mar. 2003	Kasier/NPR/Harvard	50%	36%	8%	3%
Mar.-Apr. 2005	Harris/Tax Foundation	46	35	9	2
Mar. 2006	Harris/Tax Foundation	48	32	9	1
Mar. 2007	Harris/Tax Foundation	50	33	10	2
Feb. 2009	Harris/Tax Foundation	52	32	8	1

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

Feb.-Mar. 2003 Kaiser/NPR/Harvard

	Yes	No
There are so many different kinds of deductions and tax credits, and so many rules about how to take them	95%	3%
It requires too much record-keeping	63	36
There are too many different tax rates, such as 15%, 25%, and 35%	61	34
The forms are too hard to fill out	59	39

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

		Fine	Minor Changes	Major Changes	Overhaul
Mar-Apr. 2005	Harris/Tax Foundation	2%	16%	42%	35%
Mar. 2006	Harris/Tax Foundation	2	14	40	40
Mar. 2007	Harris/Tax Foundation	3	15	39	38
Feb. 2009	Harris/Tax Foundation	2	12	40	42

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

		-----Congress Should-----	
		Completely Change It	Make Minor Changes
Feb.-Mar. 2003	Kaiser/NPR/Harvard	52%	44%
Dec. 2011	Pew	59	34

- Would you be willing to give up some federal tax deductions – such as the home mortgage interest deduction, the deduction for state-local taxes paid, or the deduction for education expenses – in exchange for an across-the-board cut in your federal tax rates?

		Yes	No	Not Sure
Mar. 2007	Harris/Tax Foundation	48%	22%	31%
Feb. 2009	Harris/Tax Foundation	44	22	34

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

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

- 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
Nov. 2002	PSRA/Newsweek	65%	21%
			Not Done
			7%

Note: When ranked according to top priority, “major reform of the federal income tax system” ranked second out of eleven categories. The other items were “helping seniors pay for prescription drugs” (80 percent), “creating the new Homeland Security department that President Bush wants, with a reduced role for federal employee unions” (43 percent), “making President Bush’s 10-year, \$1.3 trillion dollar tax cut program permanent” (42 percent), “approval of conservative judges President Bush has nominated for the federal courts” (30 percent), “new tax cuts for investors, such as increasing deductions for investment losses or removing double taxation on stock dividends” (29 percent), “limiting or eliminating affirmative action preferences for minorities and women” (28 percent),

“giving religious charities a bigger role in providing government social services” (26 percent), “relaxing environmental regulations to allow oil drilling in the Arctic National Wildlife Refuge” (26 percent), “Social Security reform to allow some of the tax money collected to be invested in the stock market” (24 percent), and “new laws to restrict abortion” (24 percent).

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

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

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

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

		-----Reforming Tax System-----		
		Highest Priority	High Priority	Lower Priority
Apr. 2003	ABC/WP	30%	51%	17%
Jan. 2005	ABC/WP	19	60	19
Feb. 2005	WP	27	54	17
Jan. 2006	ABC/WP	27	54	17
Jan. 2009	ABC/WP	23	58	17
Jan. 2011	ABC/WP	31	56	12

Note: In the January 2011 survey, when ranked according to highest priority, “taxes” was tied for sixth out of eight categories.

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

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

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

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

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

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

Nov. 1993 Roper GfK-NOP

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

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

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

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

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

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

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

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

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

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

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

Note: Harris wording does not include "and credits"

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

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

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

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

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

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

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

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

Note: Asked of registered voters.

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

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

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

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

- Which tax system would you prefer?

Apr. 2005 Blum & Weprin/NBC

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

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

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

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

		Percentage Who Say Taxes
Jan. 2007	ABC/WP	1%

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

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

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

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

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

- Proposals to change the income tax system would reduce the overall rate you pay in exchange for also reducing or eliminating some tax deductions and credits. For each, please tell me if you would favor or oppose eliminating or reducing the deduction.

		Bloomberg	
		Favor	Oppose
The deduction for mortgage interest		49%	45%
The benefits for education expenses		49	48
The deduction for charitable contributions		48	47
The benefits for child care expenses		46	50
The exclusion of employer-paid health insurance premiums from your taxable income		39	54

- Do you support or oppose tax reforms that would eliminate the homeowners' mortgage interest reduction if it meant that overall income tax rates could be lowered?

		Support	Oppose
Mar. 2012	Ipsos/Reuters	57%	30%

Demographic breakdown

Republican	52%	36%
Democrat	63	24
Independent	50	27

The Payroll Tax

- Please tell me whether you favor or oppose cutting the payroll tax for all American workers?

		Favor	Oppose	No opinion
Sep. 2011	CNN/ORC	65%	33%	2%
Oct. 2011	CNN/ORC	59	38	3
Feb. 2012	CNN/ORC	54	42	4

- I'm going to read some different proposals that could be considered by the president Barack Obama and Congress. For each one please tell me if you think this proposal is a good idea, a bad idea, or do you not know enough about it to have an opinion. Extending the cut in the payroll tax until the end of this year

		Good idea	Bad idea	Don't know enough	Not sure
Jan. 2012	NBC/WSJ	55%	17%	26%	1%

- Now, thinking some more about the proposal to extend the cut in the payroll tax until the end of this year. Which of the following statements do you agree with more? Supporters of this proposal say it means workers could pay almost one thousand dollars less in taxes this year, meaning it could help improve the economy by giving people more money to spend. Opponents of this proposal say it means the taxes will not be put in the Social Security trust fund and the government will have to spend over one hundred billion dollars to cover the shortfall this year.

		Supporters	Opponents	Mixed	Not sure
Jan. 2012	NBC/WSJ	58%	26%	3%	13%

- As you may know, last week, the President and Congress passed a two-month extension on the payroll tax cuts and unemployment benefits. Looking ahead to the debate on what the government should do as these extensions expire at the end of February, do you have more confidence in President Obama and the Democrats in Congress or the Republicans in Congress?

		Obama/Democrats	Republicans	Neither/Other	Unsure
Dec. 2011	Gallup	41%	34%	15%	10%

- As you may know, last year, the federal government passed a law temporarily reducing Social Security payroll taxes. Congress is currently considering renewing this tax reduction. Should Congress vote to continue this payroll tax reduction even though it may increase the federal budget deficit, or allow this payroll tax reduction to expire even though it would cause most workers to take home less money in their paychecks?"

		Continue reduction	Allow to expire	Unsure
Dec. 2011	AP-GfK/Roper	58%	35%	7%

- Last year, Congress provided a temporary reduction in the payroll tax paid by workers on their wages. Unless Congress extends this tax cut soon, it will expire. Supporters say this tax cut gives people more money to spend and helps the economy. Opponents say it increases the federal debt without doing much to help the economy. Do you think Congress should or should not extend the payroll tax cut?

		Should	Should not	Unsure
Dec. 2011	UT/National Journal	58%	32%	10%

- In order to try to create jobs, do you think it is probably a good idea or a bad idea to significantly cut payroll taxes for working Americans?

		Good idea	Bad idea	Unsure
Sept. 2011	CBS/NYT	56%	30%	14%
Oct. 2011	CBS/NYT	51	37	12

- People have suggested various ways that the government could act to try to create jobs. How much do you think each of the following would do to create jobs: a great deal, quite a bit, a moderate amount, only a little, or nothing at all?

AP-GfK/Roper Oct. 2011

	A great deal	Quite a bit	A moderate amount	Only a little	Nothing at all
Increasing government spending on roads, schools and other infrastructure projects	23%	13%	30%	21%	12%
Reducing Social Security payroll taxes for individual workers	12	6	28	25	29
Reducing Social Security payroll taxes for employers	9	8	31	27	24
Providing tax credits to companies that hire those who have been unemployed for six months or more	24	12	30	20	13
Reducing environmental and other regulations on businesses	16	11	27	22	22

- Now I am going to tell you more about President Obama's proposed jobs bill and please tell me whether you would favor or oppose it. The jobs bill would cut the payroll tax rate, fund new road construction, continue to extend unemployment benefits, and give tax credits to companies who hire and train long-term unemployed workers. The plan would be paid for by increasing taxes on the wealthy and increasing taxes on businesses by closing some corporate tax loopholes. Do you favor or oppose this plan?

		Favor	Oppose
Oct. 2011	NBC/WSJ	63%	32%

- President Barack Obama is expected to outline a jobs plan in the coming weeks. I'm going to read some different proposals that could be considered by the president. For each one please tell me if you think this proposal is a good idea, a bad idea, or do you not know enough about it to have an opinion. Continuing to cut the payroll tax rate.

		Good idea	Bad idea	Don't know enough	Not sure
Aug. 2011	NBC/WSJ	40%	20%	38%	2%

- Which of the following actions, if any, do you think the government should undertake to stimulate the national economy? Multiple responses accepted

Aug. 2011 Reuters/Ipsos

Cut government spending	49%
Raise taxes on wealthy individuals	46
Invest in new infrastructure projects	34
Cut taxes for everyone	27
Extend financial aid to states	25
Extend unemployment benefits	25
Extend the payroll tax cut	20

Note: Multiple responses accepted.

- As you may know, recently President Barack Obama announced an agreement with the Republican leadership in Congress to accept a continuation for two years of the George W. Bush tax cuts for all taxpayers, including those with incomes over two hundred and fifty thousand dollars. In exchange, the Republican leadership in Congress is accepting an extension on unemployment benefits for another year and a two percent reduction of Social Security payroll taxes for all taxpayers for one year. Do you approve or disapprove of this agreement?

		Approve	Disapprove	Not sure
Dec. 2010	NBC/WSJ	59%	36%	5%

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

- How are your taxes usually prepared?

Harris/Tax Foundation

	Have my taxes Prepared By
I pay an outside tax preparer	
Mar-Apr. 2005	35%
Mar. 2006	36
Mar. 2007	34
Feb. 2009	35
By me or someone in my house using software like TurboTax or TaxCut	
Mar-Apr. 2005	30
Mar. 2006	33
Mar. 2007	39
Feb. 2009	36
By me or someone in my house using tax forms	
Mar-Apr. 2005	24
Mar. 2006	22
Mar. 2007	17
Feb. 2009	20
By a friend or family member outside my house	
Mar-Apr. 2005	6
Mar. 2006	5
Mar. 2007	5
Feb. 2009	5
Other	
Mar-Apr. 2005	6
Mar. 2006	4
Mar. 2007	5
Feb. 2009	4

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

		-----IRS-----
		Total
		“Excellent” Or “Pretty Good”
2000	Harris	44%
2001	Harris	63
2003	Harris	51

2004	Harris	54
2007	Harris	55
2009	Harris	49

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

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

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

		Finished	Started, But Not Finished	Not Started Yet
Apr. 1997	Fox	58%	24%	13%
Apr. 1998	Fox	67	19	10
Apr. 2000	Fox	64	20	10
Apr. 2002	Fox	62	20	13
Apr. 2006	Fox	65	19	12

Note: Asked of registered voters.

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

Feb. 2006 PSRA/Pew

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mar. 2005 Fox

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

Note: Asked of registered voters.

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

Apr. 2005 Blum & Weprin/NBC News

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

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

						-----IRS-----				
						Total				
						“Favorable”				
1983	Roper GfK-NOP					51%				
1984	Roper GfK-NOP					60				
1985	Roper GfK-NOP					48				
1986	Roper GfK-NOP					49				
1992	Roper GfK-NOP					37				
1996	Roper GfK-NOP					36				
1997	Roper GfK-NOP					41				
1998	Roper GfK-NOP					34				
1999	Roper GfK-NOP					32				
2000	Roper GfK-NOP					37				
2001	Roper GfK-NOP					41				
2002	Roper GfK-NOP					46				
-----Aug. 1983-----										
	Highly Fav.	Not Too Fav.	Not Too Unfav.	Highly Unfav.	Don't Know	Highly Fav.	Not Too Fav.	Not Too Unfav.	Highly Unfav.	Don't Know
NPS	34%	43%	8%	3%	12%	30%	50%	8%	3%	9%
FBI	29	46	14	5	6	14	45	23	8	10
FDA	31	42	15	5	6	20	49	19	6	6
USPS	--	--	--	--	--	31	47	14	6	2
USFS	--	--	--	--	--	26	48	9	5	13
CDC	--	--	--	--	--	27	45	11	3	13
NASA	--	--	--	--	--	23	46	14	5	12
FCC	18	47	13	4	17	12	45	17	5	20
FAA	18	46	12	5	19	13	47	17	5	18
FTC	10	50	14	4	21	7	46	15	5	27
NIH	--	--	--	--	--	17	50	12	4	17
USBC	--	--	--	--	--	16	54	14	4	13
EPA	21	35	22	12	9	15	49	19	7	10
FEMA	--	--	--	--	--	18	45	14	3	19
SEC	13	42	12	3	30	11	40	13	3	32
CIA	15	38	24	9	13	12	37	25	8	17
IRS	12	38	28	16	6	7	39	30	20	5
BATF	--	--	--	--	--	12	40	24	12	12
SSA	--	--	--	--	--	14	46	24	9	7
BLM	--	--	--	--	--	8	41	18	5	28

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

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

- There have been a number of incidents in which the IRS is alleged to have behaved unethically or treated

people unfairly during audits. Do you believe that these were isolated, or is this more something you think occurs fairly regularly?

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

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

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

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

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

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

		Yes 38%	No 35%	Not Sure 28%
Mar. 2005	Fox			

Note: Asked of registered voters.

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

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

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

		Easier 21%	No Change 35%	Harder 30%
Apr. 2005	Gallup			

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

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

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

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

- 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 51%	IRS Audit 34%
Apr. 2000	Fox		

Note: Asked of registered voters.

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

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

Note: Asked of registered voters.

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

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

Note: Asked of registered voters.

- How would you rate the job being done by the Internal Revenue Service? Would you say it is doing an excellent, good, only fair, or poor job?

		Excellent	Good	Only Fair	Poor
Sept. 2003	Gallup	6%	38%	38%	15%
July. 2009	Gallup	5	35	36	20

- Please tell me whether you have a generally favorable or unfavorable opinion of . . . The Internal Revenue Service, or the IRS.

		Favorable	Unfavorable	Can't Say
Apr. 2002	Fox	45%	34%	20%
Jun. 2009	Fox	49	39	11
Apr. 2010	Fox	49	38	13

Note: Asked of registered voters.

WHAT THE DATA SHOW:

*** In seventy-five years of surveys, we can find no instance in which more than a tiny percentage of Americans said the amount they paid in taxes was too low.*

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

*** Majorities usually say what they pay in federal income taxes is fair. In April 2011, 57 percent regarded the income tax they paid as fair, and 40 percent said they did not.*

*** Poll questions almost always show that people think the rich should pay more in taxes. Americans support the Buffett rule, though it is not clear from the polls how strongly Americans feel about it. Taxes or taxing the rich are rarely mentioned as top problems for the government to address.*

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

*** Voters in presidential contests who say taxes are the most important issue to them in casting their ballots (from 5 to 17 percent of the electorate in exit polls conducted from 1984-2004) vote for Republican presidential candidates by overwhelming margins. In the Los Angeles Times national exit poll from 2004, 9 percent said taxes were one of the issues that mattered most to them in casting their votes. They voted 61 to 38 percent for Bush over Kerry. In the 2008 election exit poll, 71 percent said they thought their taxes would go up if Obama won. Sixty-one percent said so for McCain. At this writing, we have found only one question that asks people about a matchup on taxes: in a February 2012 ABC/Washington Post poll, 45 percent said Mitt Romney would do a better job handling taxes and 49 percent said Barack Obama would do better.*

*** President Obama's ratings on handling taxes and the deficit have dropped since he took office. In the March 2011 ABC News/Washington Post poll, 32 percent approved of how Obama was handling the deficit, down from 52 percent in March 2009.*

*** 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. In the early months of his presidency, people believed that Obama would not raise taxes on people making less than \$250,000 a year. By early 2010, they were not as confident about this. At the same time, majorities by 2010 came to believe that their taxes would go up under the Obama administration.*

*** People aren't knowledgeable about progressivity. Most Americans like the idea of the rich paying a greater percentage of their income in taxes. A handful of questions show that people think Americans should not pay more than 25 percent of their total income in taxes. In a question asked in early 2009 by Harris Interactive and the Tax Foundation about the "maximum percentage of a person's income that should go to taxes – that is, all taxes, state, federal, and local," the mean response was 15.6 percent. In 2007, the mean response was 14.7 percent; in 2006, 15; and in 2005 16%.*

*** Pollsters revisited the subject of a flat tax after Rick Perry proposed one in 2011 and after Herman Cain proposed his 9-9-9 tax reform proposal. Unfortunately, we can't compare the results to questions asked when Steve Forbes made a flat tax the cornerstone of his 1996*

campaign because wordings aren't identical. In a CBS News/New York Times question about a flat tax asked in 1995, 1996, 2004, and 2011, between 28 and 38 percent said they didn't know enough to have an opinion. Of the remainder, about a third favored a flat tax. When people are simply asked for "impressions," they are divided. Americans prize simplicity and fairness, and they would like the tax system to move in those directions.

*** In 2009 and 2010, the GOP moved ahead on the issue of handling taxes. But that advantage has narrowed. In the February 2012 AP/GfK Roper poll, the Republicans had a slim one point lead on the question and in the December NBC/Wall Street Journal poll, the GOP had a two-point lead. The GOP continues to maintain an advantage on holding down taxes and keeping them down, although these questions aren't asked often.*

*** People say the deficit is important and it has gained intensity as a political issue. However, people are about evenly split on whether to prioritize government spending or deficit reduction in the current economy. People rarely want their taxes raised to reduce the deficit.*

*** Most don't think they will benefit from reductions in the estate tax. Still, a substantial proportion wants this tax eliminated. In questions asked by CBS News/New York Times pollsters after the estate tax threshold was raised to \$3.5 million, around four in ten said the tax should be eliminated altogether. In a 2006 question by Harris Interactive for the Tax Foundation, people said the estate tax was the worst federal tax, ahead of the federal income tax. In 2009, more people said the federal estate tax was not at all fair than gave that response about any of five other federal taxes.*

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

*** People seem to pay closer attention to the levels of state and local taxes than they do to the federal income tax. Although this document does not contain state level data, we reviewed a lot of it, as well as data on the actual outcome of tax initiatives. The Initiative and Referendum Institute (www.iandrinstitute.org) examined voter behavior on 130 tax initiatives between 1978 and 1999. They characterized eighty-six initiatives as anti-tax (designed to cut, abolish, or limit taxes) and twenty-seven initiatives as pro-tax (designed to raise or extend taxes). Forty-one of the eighty-six anti-tax initiatives passed (48 percent). Ten of the twenty-seven pro-tax ones did. The pass rate for the anti-measures has gone up recently. Forty-three percent of them passed between 1978 and 1989, and 53 percent passed between 1990 and 1999 (67 percent from 1996 to 1999). The polls we reviewed suggest that tax dissatisfaction at the state level, especially with the personal property tax, is rising again.*

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 a dozen 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. 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 that is why it is especially important to be attentive to **question wording**. Slight changes in wording can skew results. A series of identical questions from one pollster in 1996 showed that people thought Bob Dole would do a better job of handling taxes than Bill Clinton, but another pollster's questions asked at roughly the same time gave Clinton the edge. The first pollster asked people whether they "trusted" Bob Dole or Bill Clinton on taxes. Is it possible that people were responding to the issue of trust, on which Dole excelled, and not to the issue of taxes when answering the first question?*

Studying question wording carefully can yield interesting insights. The Republicans may have an advantage with the public on holding taxes down or holding the line on taxes, but not on cutting them. Recent questions show that neither party has a consistent advantage when people are simply asked about "taxes."

*It is important in interpreting survey results to know how **strongly or intensely people feel** about things. In a Harris question asked six times since 1970, roughly 60 percent say that they have reached "the breaking point" on taxes – a pretty serious indictment. Another question asked by Gallup more than thirty times since 1947, has usually shown that most people 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. Today concern about the tax burden pales in comparison to concern about the economy.*

***Timing** is another important issue in surveys. In 1979, when the economy was in bad shape, Americans wanted to do whatever could be done to get it back on track again. Sixty-two percent told Gallup that it was important to cut taxes even if it meant postponing important things that needed to be done. Only 12 percent disagreed. When the economy was humming along in 1999 and the identical question was asked, 21 percent said we should cut taxes, but 59 percent disagreed.*

Finally, the data in this report are national-level data, and they don't capture the views of partisans who often drive the debate on tax issues. If we were to look only at the views of self-identified Republicans or Democrats on tax issues, the results would look different. There are important differences between voters and national samples on tax questions, too.

For these reasons and others, polls shouldn't be used to make policy whether the issue is eliminating double taxation of dividends or going to war. They are simply too crude for that purpose. They are useful, however, to understand the general attitudes Americans bring to an issue as consequential as taxes. That is what this document intends to show. It will be updated regularly, and new sections will be added to it.

In 2003, Greenberg Quinlan Rosner Research Inc. (Dem.) conducted two polls on peoples' attitudes toward taxes as part of a series in National Purpose studies sponsored by Public Interests Projects. Stanley Greenberg and Anna Greenberg provided commentary for the July report, "Transforming the Tax Debate" and the November report, "Taxes, Government, and the Obligations of Citizenship." For more information, go to http://www.greenbergresearch.com/campaigns_us/publications.php

The data in this report come from the archive of public opinion polls at AEI and from The Roper Center's archive at the University of Connecticut in Storrs, Connecticut. The Roper Center is the oldest and largest archive of public opinion data in the world. To learn more about the Roper Center, visit <http://www.ropercenter.uconn.edu/>.

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