

TO: Interested Parties  
FROM: Global Strategy Group  
DATE: April 13, 2017  
RE: Tax Reform Survey Results

## OVERVIEW

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Voters feel that the wealthy and corporations do not pay their fair share in taxes and that Republicans in Congress put corporations and the very wealthy ahead of everyday Americans.

- **Americans are overwhelmingly opposed to tax policies that benefit corporations and the rich.** Roughly nine in ten voters agree that there are already too many special tax loopholes for the wealthiest Americans (92%, including 69% who agree strongly) and corporations (90%, including 61% who agree strongly). Voters broadly agree that Republicans in Congress put the interests of corporations and the wealthiest Americans ahead of average Americans (80%, including 48% who agree strongly), and that it would help grow the economy if the country made sure the wealthiest Americans paid their fair share in taxes (88%, including 60% who agree strongly).
- **Voters widely agree that corporations pay too *little* in taxes, not too much.** Roughly two-thirds (67%) believe that corporations pay “less than their fair share” of federal taxes, compared to just 12% who believe corporations pay “more than their fair share.”
- **Voters feel strongly that President Trump should release his own tax returns.** Four in five voters (80%), including 64% of Republicans, agree that Donald Trump should release his tax returns (with 49% of all voters agreeing strongly). Nearly nine in ten (88%) believe it is important for Trump to release his tax returns in order to “be more honest and transparent with the American people,” including 62% who think it is “very important.”

Key findings from Global Strategy Group’s recent survey of 1,211 registered voters nationwide include:

## KEY FINDINGS

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**There is a strong appetite among voters for making corporations and the wealthiest Americans pay their fair share of taxes.** Just over three in four voters (76%) and over half of Republicans (56%) believe millionaires and billionaires pay less than their fair share of taxes, and similar proportions (77% of voters and 61% of Republicans) believe wealthy corporations do not pay their fair share. By contrast, majorities believe the middle class (59%) and working families (66%) pay *more* than their fair share of taxes.

Voters see a link between fairness and the strength of our economy, as 88% agree (and 60% agree strongly) that making sure the wealthiest Americans pay their fair share of taxes will help grow the economy. Conversely, voters reject the idea that lowering taxes on the highest-earning Americans will help grow the economy by nearly three to one (28% agree/72% disagree, including 40% who strongly disagree). Voters also overwhelmingly agree that we should eliminate special tax loopholes, both for the wealthiest Americans (92% agree, 69% strongly agree) and corporations (90% agree, 61% strongly agree).

**While voters support specific proposals that would reduce the share of taxes paid by higher earners, this is outweighed by a strong desire to ensure the wealthy pay their fair share.** Specific tax-cutting proposals such as repealing the estate tax (73% support/27% oppose), repealing the inheritance tax (68% support/32% oppose), lowering capital gains tax rates (66% support/34% oppose), and even lowering the top individual income tax rate (55% support/45% oppose) are generally supported by voters.

Despite the appeal of these proposed cuts, progressive tax policies have overwhelming and intense support – particularly when they focus on making sure the wealthy pay their fair share. Majorities of voters strongly support requiring millionaires to pay at least 30% of their income in taxes (86% support/14% oppose, 56% strongly support) and raising the taxes on the top one percent of Americans (82% support/18% oppose, 54% strongly support).

**Americans widely believe that that corporations should be paying more in taxes, not less.** After a balanced debate, more voters feel corporations should pay more in taxes because they are making record profits (65%, 28% feel strongly) than feel corporate taxes should be lowered because America’s corporate tax rate is one of the highest in the world (35%, 13% feel strongly). This sentiment holds even among Republican voters (53% corporations should pay more/47% corporate taxes should be lowered).

Voters are even more in favor of raising corporate tax rates than they are of keeping corporate tax rates the same, following a debate that pits the idea of lowering corporate taxes (41%, 18% feel strongly) against not lowering corporate taxes (59%, 36% feel strongly).

**Voters are troubled by Trump’s refusal to release his own tax returns.** Americans overwhelmingly agree that Trump should release his own tax returns (80%, including 49% who agree strongly), and most (62%) believe that it is “very important” for Trump to release his tax returns in order to be “more honest and transparent with the American people.”

## METHODOLOGY

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Global Strategy Group conducted a national online survey among 1,211 registered voters from April 5-9, 2017. Care has been taken to ensure the geographic and demographic divisions of the electorate are properly represented based on past voter turnout statistics.