

TAX REFORM QUESTIONNAIRE

November 2017

Fielded by: Nielsen Scarborough

Fielding Dates: Nov 14-17, 2017

Total Sample size: 2637 registered voters (RVs)

National sample: 1750 RVs

Margin of Error: 2.3% (for National sample)

Oversample for Cook PVI rating: 887 RVs

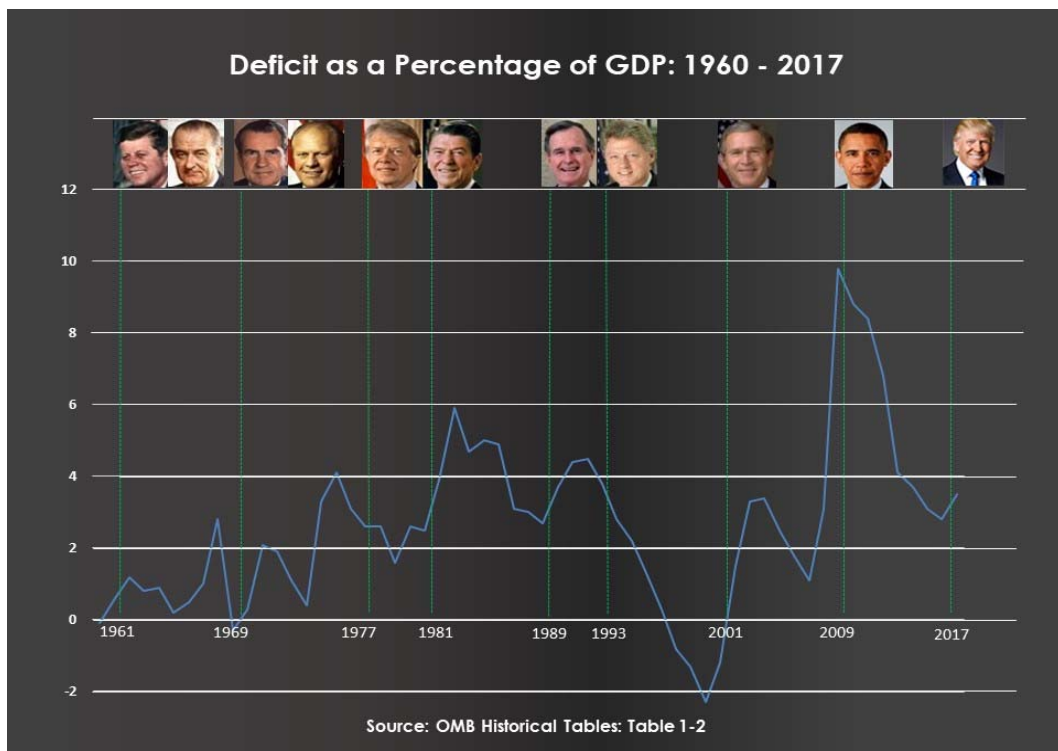
4.5% to 5% (for sextiles based on PVI rating)

As you may know, Congress is working on a plan for reforming the federal tax code. There are a number of broad changes being discussed that we will present to you and get your views on. There are also some specific tax reform proposals that have been put forward that we will ask you to evaluate.

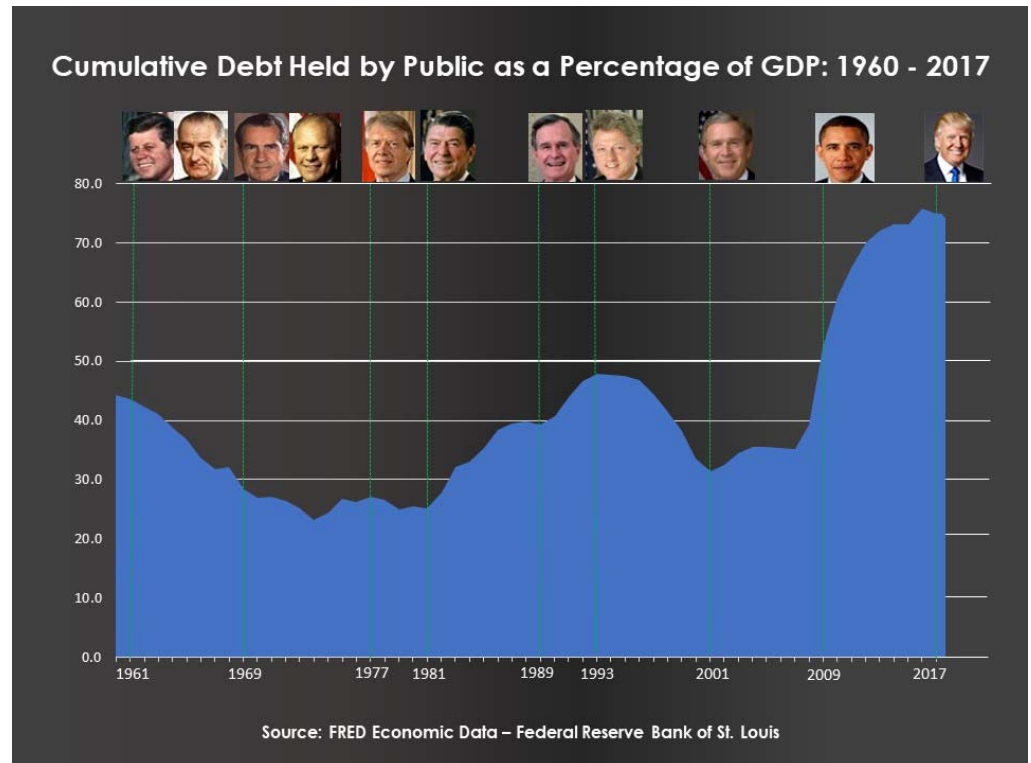
In terms of broad changes, a key debate about tax reform is whether the overall tax revenue should be reduced. In the process of reforming taxes, some taxes may go up and some taxes may go down. The key question is whether, OVERALL, the total amount of tax revenue (i.e. money that goes to the government) should be reduced.

A key issue is that a reduction in the overall amount of tax revenue will affect the federal budget deficit. The government has a budget deficit when it spends more than it collects in revenues and has to borrow to make up the difference.

To better understand this issue, we would like to give you some background on the federal budget deficit. As you can see in the chart to the right, the deficit has gone up and down over the years. During the recent economic downturn, the Federal government ran exceptionally large deficits. However, more recently, this deficit has been coming down. The deficit for 2017 is projected to be \$666 billion or 3.5% of the total economy, also called Gross Domestic Product (GDP).



Related to the budget deficit, is the federal debt, the amount that the government has borrowed to cover past deficits. When the federal government runs a deficit, it has to borrow money, which increases its debt. This debt can go down when there is a budget surplus, which makes it possible to pay down the debt. In the chart to the right, you can see the amount of the federal debt as a percentage of the total economy, or GDP, over the last decades.



So now, let's turn to the debate about whether it is okay to reduce tax revenues overall. Again, in the process of reforming taxes some may go up and some may go down. The question here is whether it is okay to reduce tax revenues OVERALL.

[Both Questions (Q1/Q2) Were Presented on the Same Screen]

Here is an argument **in favor of** reducing overall tax revenues:

Q1. Reducing taxes is the key to making the economy grow. High taxes take money that could be used to grow the economy and create more jobs. High taxes reduce dividends, discouraging investors from taking the necessary risks with their capital and discourages work. All of this dampens the economy, while lower tax rates will energize the economy. In numerous cases when taxes were cut, the economy grew: including after the 1964 tax cut, or when capital gains went down in 1997. Now is the time to give the economy a boost.

Please select how convincing or unconvincing you find this argument?

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Refused / Don't know
National	26.1%	36.9%	63.0%	18.7%	18.2%	36.9%	0.2%
GOP	46.7%	40.7%	87.4%	8.5%	4.1%	12.6%	0.0%
Dem.	9.0%	32.2%	41.2%	27.8%	30.9%	58.7%	0.1%
Indep.	20.7%	40.1%	60.8%	19.5%	19.0%	38.5%	0.7%
Cook PVI rating							
Very red	28.2%	42.5%	70.7%	15.2%	14.1%	29.3%	0.1%
Red	26.9%	38.6%	65.5%	15.1%	18.5%	33.6%	1.0%
Lean red	30.0%	34.8%	64.8%	16.2%	18.8%	35.0%	0.2%
Lean blue	23.9%	35.0%	58.9%	24.3%	16.4%	40.7%	0.4%
Blue	23.6%	38.6%	62.2%	15.9%	21.8%	37.7%	0.2%

Very blue	18.1%	39.1%	57.2%	20.9%	20.4%	41.3%	1.5%
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Note: In the analysis above and throughout the survey the national plus oversample was divided into sextiles, with “Very red” districts having a Cook PVI rating (D-R) of -33 to -14, “Red” districts a PVI rating of -13 to -8, “Lean red” districts a PVI rating of -7 to -1, “Lean Blue” districts a PVI rating of +1 to +8, “Blue” districts a PVI rating of +9 to +17, and “Very blue” districts a PVI rating of +18 to +44.

Here is an argument **against** reducing overall tax revenues:

Q2. We still have a large deficit, more than half a trillion dollars. It would be unwise and shortsighted to cut tax revenues and make the deficit even worse. The deficit adds to the national debt, which is now \$19.5 trillion—three quarters of the annual size of the entire U.S. economy. Because the government has to borrow more money, interests rates can go up, which hurts investment and job creation. Just paying the growing interest on this debt can swamp the budget. Whatever benefits that might come from cutting taxes overall would be overwhelmed by the harmful effects of increasing the deficit and the debt.

Please select how convincing or unconvincing you find this argument?

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Refused / Don't know
National	22.2%	36.1%	58.3%	26.4%	15.0%	41.4%	0.4%
GOP	7.2%	28.2%	35.4%	38.3%	25.8%	64.1%	0.5%
Dem.	37.2%	42.9%	80.1%	15.3%	4.2%	19.5%	0.3%
Indep.	19.4%	37.3%	56.7%	26.5%	16.6%	43.1%	0.2%
Cook PVI rating							
Very red	17.8%	36.4%	54.2%	28.5%	16.9%	45.4%	0.4%
Red	21.3%	40.3%	61.6%	20.2%	17.4%	37.6%	0.8%
Lean red	21.0%	35.0%	56.0%	26.8%	17.2%	44.0%	0.1%
Lean blue	23.6%	31.5%	55.1%	29.4%	14.9%	44.3%	0.6%
Blue	28.3%	40.1%	68.4%	20.3%	11.0%	31.3%	0.3%
Very blue	20.3%	39.7%	60.0%	26.1%	13.0%	39.1%	0.9%

[Both Questions (Q3/Q4) Were Presented on the Same Screen]

Here is another argument **in favor of** reducing overall tax revenues:

Q3. People get too concerned that cutting taxes will increase the deficit in the short run. They forget that cutting taxes gets the economy growing as companies have more money to invest and create jobs, and as people are encouraged to work more. When that happens, companies make greater profits and those profits are taxed, giving the government lots of income that it would not otherwise get. So, the tax cuts are a wise investment that will pay for themselves, at least in part, and maybe even completely. Lowering taxes will not only put more money in our pockets but they are a smart investment in our future.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	28.0%	32.2%	60.2%	19.5%	19.8%	39.3%	0.5%
GOP	48.3%	37.2%	85.5%	9.4%	4.3%	13.7%	0.8%

Dem.	11.5%	26.0%	37.5%	28.0%	34.2%	62.2%	0.3%
Indep.	21.8%	36.2%	58.0%	21.7%	19.7%	41.4%	0.5%
Cook PVI rating							
Very red	31.4%	38.9%	70.3%	17.0%	12.4%	29.4%	0.2%
Red	28.3%	29.6%	57.9%	20.8%	20.0%	40.8%	1.2%
Lean red	29.5%	33.5%	63.0%	16.2%	20.9%	37.1%	0.0%
Lean blue	30.8%	25.4%	56.2%	23.9%	19.4%	43.3%	0.6%
Blue	29.6%	33.0%	62.6%	18.1%	19.1%	37.2%	0.2%
Very blue	19.9%	32.0%	51.9%	22.4%	23.2%	45.6%	2.5%

Here is another argument **against** reducing overall tax revenues:

Q4. The idea that tax cuts will pay for themselves is wishful thinking and can be dangerous. Nearly all economists say only a small portion of the revenues lost from tax cuts comes back through growth. And tax cuts do not always stimulate growth. After 2001, when taxes were cut, the economy slowed. Recently, Kansas, cut taxes deeply and its economy did much worse than their neighboring states' economies. Kansas was forced to make drastic cuts to education, infrastructure and social services. We need to take a realistic approach and not gamble with our children's future.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	30.0%	29.1%	59.1%	24.3%	16.4%	40.7%	0.3%
GOP	9.1%	26.4%	35.5%	36.3%	28.1%	64.4%	0.1%
Dem.	50.5%	30.9%	81.4%	12.3%	6.0%	18.3%	0.2%
Indep.	26.9%	30.8%	57.7%	26.2%	15.0%	41.2%	1.0%
Cook PVI rating							
Very red	23.3%	31.4%	54.7%	29.6%	15.3%	44.9%	0.4%
Red	32.7%	28.0%	60.7%	21.0%	17.4%	38.4%	0.9%
Lean red	27.8%	31.9%	59.7%	23.9%	16.2%	40.1%	0.2%
Lean blue	31.4%	25.7%	57.1%	27.6%	14.9%	42.5%	0.4%
Blue	33.5%	33.2%	66.7%	20.8%	12.4%	33.2%	0.1%
Very blue	33.3%	32.0%	65.3%	16.6%	16.4%	33.0%	1.7%

Q5. So, in conclusion, do you favor or oppose reducing overall tax revenues?

	Favor	Oppose	Ref./Don't know
National	53.6%	45.7%	0.7%
GOP	84.2%	15.2%	0.6%
Dem.	27.2%	72.5%	0.3%
Indep.	48.6%	49.5%	1.9%
Cook PVI rating			
Very red	59.0%	39.5%	1.5%
Red	55.0%	44.6%	0.4%

Lean red	55.6%	43.5%	0.9%
Lean blue	55.4%	44.3%	0.3%
Blue	49.3%	50.3%	0.4%
Very blue	46.2%	53.2%	0.6%

[IF “favor” (Q5=1), THEN PRESENT Q5a BELOW.]

Q5a. Some have proposed that it would be reasonable to allow tax revenues over the next ten years to be reduced by \$1.5 trillion. Do you think this amount of reduction in revenues: **(note: Percent of total)**

- 1 Goes too far
- 2 Is about right
- 3 Could go further

	Goes too far	Is about right	Could go further	Ref./Don't know
National	4.8%	32.4%	15.5%	0.9%
GOP	5.9%	51.0%	26.5%	0.7%
Dem.	3.8%	17.6%	5.2%	0.6%
Indep.	4.4%	25.9%	15.9%	2.4%

Cook PVI rating

Very red	4.5%	38.1%	15.1%	1.3%
Red	6.0%	33.6%	14.9%	0.6%
Lean red	6.2%	33.2%	16.1%	0.1%
Lean blue	6.1%	33.1%	13.9%	2.2%
Blue	5.8%	28.3%	14.9%	0.4%
Very blue	4.6%	27.5%	13.9%	0.2%

Q5:Q5a Combined.

	No	Yes, but reducing revenues by \$1.5 trillion goes too far	No + Yes, but goes too far	Yes, and reducing them by \$1.5 trillion is about right	Yes, and the proposal could go further than just reducing them by \$1.5 trillion	Yes, about right + Yes, could go further	Ref./Don't know
National	45.7%	4.8%	50.5%	32.4%	15.5%	47.9%	1.6%
GOP	15.2%	5.9%	21.1%	51.0%	26.5%	77.5%	1.3%
Dem.	72.5%	3.8%	76.3%	17.6%	5.2%	22.8%	0.9%
Indep.	49.5%	4.4%	53.9%	25.9%	15.9%	41.8%	4.3%

Cook PVI rating

Very red	39.5%	4.5%	44.0%	38.1%	15.1%	53.2%	2.8%
Red	44.6%	6.0%	50.6%	33.6%	14.9%	48.5%	1.0%
Lean red	43.5%	6.2%	49.7%	33.2%	16.1%	49.3%	1.0%
Lean blue	44.3%	6.1%	50.4%	33.1%	13.9%	47.0%	2.5%
Blue	50.3%	5.8%	56.1%	28.3%	14.9%	43.2%	0.8%
Very blue	53.2%	4.6%	57.8%	27.5%	13.9%	41.4%	0.8%

[INDIVIDUAL INCOME TAXES]

We are now going to explore the question of how much Federal income tax individuals should pay. In a moment you will see how much people at different income levels currently pay and will be able to select what you think they should pay. But first, we would like you to evaluate the arguments in some debates on this issue.

[ARGUMENTS RE TAXES ON WEALTHY]

[Both Questions (Q6/Q7) Were Presented on the Same Screen]

The first debate is about whether people with high incomes should pay higher or lower Federal income taxes than they do now.

Q6. Here is an argument **in favor of** the idea that people with high incomes should pay **lower** income taxes than they do now.

The people at the top already pay a lot more than everyone else. In fact, the top ten percent of earners are paying two-thirds of the amount the federal government collects in income tax. And the top tax rate already went up in 2013. Furthermore, people with high incomes play an important role in the economy. They are the only ones who have enough capital to create new businesses that hire people. We need to give them a break to encourage them to take the necessary risks to invest and create more jobs. If they pay lower taxes, they will have more money to invest in salaries. So everybody benefits.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	13.6%	27.4%	41.0%	24.4%	34.4%	58.8%	0.2%
GOP	24.5%	41.1%	65.6%	23.3%	10.9%	34.2%	0.3%
Dem.	4.4%	16.6%	21.0%	24.2%	54.7%	78.9%	0.0%
Indep.	11.1%	22.6%	33.7%	27.8%	38.1%	65.9%	0.4%
Cook PVI rating							
Very red	12.1%	34.8%	46.9%	23.0%	28.8%	51.8%	1.2%
Red	17.1%	24.6%	41.7%	25.2%	32.4%	57.6%	0.7%
Lean red	14.2%	29.4%	43.6%	27.0%	29.0%	56.0%	0.3%
Lean blue	10.5%	26.2%	36.7%	28.1%	35.1%	63.2%	0.1%
Blue	14.4%	25.1%	39.5%	24.7%	35.6%	60.3%	0.2%
Very blue	10.4%	21.8%	32.2%	24.2%	42.7%	66.9%	0.9%

Q7. Here is an argument **in favor of** the idea that people with high incomes should pay **higher** income taxes than they do now.

We have heard for decades that tax cuts to the rich will trickle down and help everybody. Taxes for the rich have come down a lot over the last decades and are far lower here than they are in most developed democracies. But while most Americans are working hard and are more productive than ever, their salaries have barely grown at all and our national debt has grown enormously. Meanwhile, the rich have gotten far richer, so that the top 1% now has more wealth than the entire bottom 80%. It's only fair that the rich pay their share by letting their rates rise back to where they have been in the past.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	44.0%	27.1%	71.1%	14.4%	14.0%	28.4%	0.4%
GOP	19.2%	32.5%	51.7%	20.8%	27.0%	47.8%	0.6%
Dem.	67.1%	20.3%	87.4%	8.2%	4.0%	12.2%	0.3%
Indep.	43.7%	31.5%	75.2%	15.3%	9.0%	24.3%	0.4%
Cook PVI rating							
Very red	33.6%	35.8%	69.4%	15.2%	14.3%	29.5%	1.0%
Red	42.6%	25.1%	67.7%	13.3%	17.9%	31.2%	1.1%
Lean red	40.5%	30.4%	70.9%	14.6%	14.2%	28.8%	0.3%
Lean blue	46.2%	23.0%	69.2%	16.8%	13.6%	30.4%	0.6%
Blue	46.3%	29.2%	75.5%	13.8%	10.7%	24.5%	0.0%
Very blue	50.5%	22.2%	72.7%	15.2%	11.1%	26.3%	0.9%

[ARGUMENTS RE TAXES ON MIDDLE CLASS]

[Both Questions (Q8/Q9) Were Presented on the Same Screen]

Another debate is about whether income taxes on the middle class should be lower.

Q8. Here is an argument **in favor of** the idea that the middle class should pay **lower** income taxes than they do now.

The middle class is still recovering from the financial crisis caused by the risk-taking of the big banks. Overall, the incomes of the middle class have hardly risen at all for the last decades, even as the workforce has become more productive. While middle-income people may pay a lower rate on income taxes than the wealthy, they pay a larger share of their income than the wealthy on other taxes, such as Social Security. It is time for them to get a break on their federal income taxes.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	42.9%	44.9%	87.8%	9.1%	2.9%	12.0%	0.1%
GOP	50.5%	40.2%	90.7%	8.2%	1.1%	9.3%	0.0%
Dem.	36.6%	48.6%	85.2%	10.7%	4.0%	14.7%	0.1%
Indep.	40.9%	46.7%	87.6%	7.3%	4.6%	11.9%	0.5%
Cook PVI rating							
Very red	39.6%	49.8%	89.4%	8.0%	2.4%	10.4%	0.2%
Red	45.8%	42.6%	88.4%	7.4%	3.5%	10.9%	0.7%
Lean red	46.7%	43.7%	90.4%	7.7%	1.9%	9.6%	0.0%
Lean blue	44.8%	39.7%	84.5%	11.7%	3.5%	15.2%	0.3%
Blue	42.7%	44.3%	87.0%	9.6%	3.3%	12.9%	0.1%
Very blue	39.6%	42.4%	82.0%	12.2%	4.9%	17.1%	0.9%

Q9. Here is an argument **against** the idea that the middle class should pay **lower** income taxes than they do now.

All Americans benefit from what the Federal government does, whether it is building highways, protecting the nation, or enforcing laws. So, everyone needs to pitch in. In fact, the middle class pays very little in income taxes. Individuals with incomes under \$100,000 pay on average less than 10% of their income for federal income taxes. The middle class got a tax cut in the early 2000's and this has contributed to the major deficits we are seeing. Another tax cut for the middle class will only make the budget deficit worse.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	6.7%	24.8%	31.5%	35.2%	33.1%	68.3%	0.1%
GOP	4.0%	20.3%	24.3%	35.6%	39.8%	75.4%	0.2%
Dem.	10.0%	29.4%	39.4%	34.1%	26.4%	60.5%	0.0%
Indep.	4.8%	23.7%	28.5%	37.3%	34.1%	71.4%	0.1%
Cook PVI rating							
Very red	7.4%	25.9%	33.3%	36.9%	29.8%	66.7%	0.0%
Red	7.3%	22.6%	29.9%	35.6%	33.7%	69.3%	0.7%
Lean red	4.7%	23.7%	28.4%	35.9%	35.4%	71.3%	0.3%
Lean blue	7.6%	22.5%	30.1%	37.2%	32.4%	69.6%	0.3%
Blue	9.4%	27.6%	37.0%	31.4%	31.5%	62.9%	0.1%
Very blue	6.6%	24.0%	30.6%	35.3%	33.0%	68.3%	1.2%

[SETTING EFFECTIVE TAX RATES FOR INDIVIDUALS]

You will now get a chance to say exactly how much income tax people should pay at different income levels, including the middle class and people with high incomes.

The next screen shows the average *effective income tax rates* for people with different levels of income. The effective tax rate shown is the percentage of their total adjusted gross income that people actually pay, after credits and deductions. These numbers only include income taxes, not payroll taxes for Social Security and Medicare.

[**Note:** These rates are lower than a person's marginal tax bracket, which you may have heard about. It is the rate people pay on the last dollars earned and before credits and deductions.] The lowest income level shown is \$30,000. While those with less income below \$30,000 pay payroll taxes, they typically pay little or no income tax.

With the table for each income level you will be able to increase or reduce the effective tax rates or to keep them where they are. Each selection shows the effect on revenue, which is the potential impact on the deficit.

For example, if you want to **increase** the effective tax rate for people with incomes from \$100,000 to \$200,000 by 5%, you would select the option indicated in the example below, increasing their effective tax rate by 0.6% percentage points from 12.7% to 13.3% (Highlighted in Yellow), which would increase government revenues by \$13.9 billion and reduce the deficit by that amount. Similarly, if you wanted to **reduce** the effective tax rate by 5%, you would select the option Highlighted in Light Blue, reducing their effective tax rate by 0.6% percentage points from 12.7% to 12.1%

	Avg. effective tax rate	Reductions in effective tax rate and revenue lost					Increase in effective tax rate and revenue gained				
		-20%	-15%	-10%	-5%	No change	+5%	+10%	+15%	+20%	
\$100,000 - \$200,000 Effect on Revenue	12.7%	10.2%	10.8%	11.4%	12.1%	12.7%	13.3%	14.0%	14.6%	15.2%	
		-\$55.7B	-\$41.8B	-\$27.9B	-\$13.9B	\$0B	+\$13.9B	+\$27.9B	+\$41.8B	+\$55.7B	

If, on the other hand, you wanted to keep that group's taxes at their current levels, you would need to choose no change as indicated below.

	Avg. effective tax rate	Reductions in effective tax rate and revenue lost					Increase in effective tax rate and revenue gained				
		-20%	-15%	-10%	-5%	No change	+5%	+10%	+15%	+20%	
\$100,000 - 200,000 Effect on revenue	12.7%	10.2%	10.8%	11.4%	12.1%	12.7%	13.3%	14.0%	14.6%	15.2%	
		-\$55.7B	-\$41.8B	-\$27.9B	-\$13.9B	\$0B	+\$13.9B	+\$27.9B	+\$41.8B	+\$55.7B	

[ENTIRE TABLE Q10a-Q10h PRESENTED ON SAME SCREEN]

Remember to please select one of the options for each of tax brackets indicated below.

Q10a. \$30,000-\$40,000

	-20%	-15%	-10%	-5%	at least 5% reduction	No Change	at least 5% increase	5%	10%	15%	20%	Ref./DK
National	13.5%	6.2%	12.3%	19.8%	51.8%	33.7%	11.3%	6.4%	2.1%	0.8%	2.0%	3.2%
 GOP	12.2%	6.9%	14.7%	20.5%	54.3%	31.1%	12.4%	6.9%	1.7%	1.2%	2.6%	2.3%
 Dem.	11.2%	6.5%	10.7%	21.5%	49.9%	35.9%	10.1%	6.2%	1.9%	0.7%	1.3%	4.1%
 Indep.	22.6%	4.0%	10.7%	14.0%	51.3%	34.2%	11.5%	5.6%	3.5%	0.0%	2.4%	2.9%

Cook PVI rating

Very red	11.4%	4.9%	13.3%	20.8%	50.4%	29.9%	16.8%	7.9%	3.7%	2.8%	2.4%	2.9%
Red	14.3%	6.4%	11.1%	17.7%	49.5%	38.0%	10.7%	4.9%	1.5%	2.1%	2.2%	1.8%
Lean red	11.1%	8.2%	14.3%	18.8%	52.4%	33.0%	11.1%	6.7%	1.5%	0.2%	2.7%	3.6%
Lean blue	11.9%	5.8%	11.3%	20.9%	49.9%	35.3%	11.1%	4.9%	2.5%	1.2%	2.5%	3.7%
Blue	18.7%	6.4%	7.6%	18.1%	50.8%	37.2%	9.6%	4.4%	2.5%	2.0%	0.7%	2.5%
Very blue	15.5%	6.2%	11.8%	19.8%	53.3%	31.9%	11.7%	6.3%	2.4%	1.4%	1.6%	3.1%

Q10b. \$40,000-\$50,000

	-20%	-15%	-10%	-5%	at least 5% reduction	No Change	at least 5% increase	5%	10%	15%	20%	Ref./DK
National	11.2%	8.6%	11.7%	22.0%	53.5%	34.6%	7.9%	4.8%	1.1%	0.6%	1.4%	4.1%
 GOP	11.2%	8.4%	13.6%	24.9%	58.1%	30.1%	8.6%	4.8%	1.5%	0.6%	1.7%	3.2%
 Dem.	9.3%	7.0%	12.1%	21.2%	49.6%	38.8%	6.9%	5.2%	0.9%	0.6%	0.2%	4.6%
 Indep.	16.0%	13.2%	6.4%	16.9%	52.5%	34.3%	8.2%	3.7%	0.5%	0.4%	3.6%	5.1%

Cook PVI rating

Very red	10.7%	7.2%	11.1%	19.5%	48.5%	34.4%	12.4%	7.1%	3.6%	0.0%	1.7%	4.7%
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Red	12.8%	9.0%	10.3%	18.5%	50.6%	39.1%	7.6%	5.9%	0.8%	0.0%	0.9%	2.5%
Lean red	10.6%	7.2%	15.0%	22.6%	55.4%	32.0%	8.5%	5.3%	0.8%	0.6%	1.8%	4.2%
Lean blue	9.5%	8.0%	10.8%	24.2%	52.5%	33.6%	8.6%	5.6%	1.1%	0.2%	1.7%	5.2%
Blue	10.7%	9.6%	11.3%	18.9%	50.5%	38.1%	7.7%	4.4%	1.2%	0.4%	1.7%	3.7%
Very blue	11.6%	11.5%	9.3%	21.0%	53.4%	32.1%	11.8%	6.6%	2.4%	1.8%	1.0%	2.7%

Q10c. \$50,000-\$75,000

	-20%	-15%	-10%	-5%	at least 5% reduction	No Change	at least 5% increase	5%	10%	15%	20%	Ref./DK
National	11.0%	5.4%	11.9%	19.6%	47.9%	34.8%	13.3%	9.4%	1.8%	0.6%	1.5%	4.0%
GOP	11.4%	6.6%	16.0%	21.8%	55.8%	27.6%	14.2%	9.8%	2.1%	0.6%	1.7%	2.4%
Dem.	9.1%	3.5%	10.0%	17.8%	40.4%	42.0%	12.3%	9.4%	1.2%	0.4%	1.3%	5.3%
Indep.	14.7%	7.3%	6.9%	19.1%	48.0%	33.5%	13.8%	8.8%	2.4%	0.9%	1.7%	4.7%

Cook PVI rating

Very red	11.3%	4.5%	11.6%	17.7%	45.1%	32.2%	18.1%	12.6%	2.4%	0.9%	2.2%	4.6%
Red	14.2%	8.2%	9.7%	19.1%	51.2%	33.0%	12.9%	9.7%	1.3%	0.0%	1.9%	2.8%
Lean red	10.9%	4.2%	11.9%	19.0%	46.0%	35.1%	13.4%	10.7%	1.0%	0.9%	0.8%	5.5%
Lean blue	6.2%	6.9%	13.3%	22.5%	48.9%	34.6%	11.5%	7.6%	0.9%	1.4%	1.6%	5.0%
Blue	11.8%	5.1%	9.5%	21.2%	47.6%	35.4%	15.0%	9.1%	2.8%	1.7%	1.4%	1.9%
Very blue	10.1%	3.8%	11.5%	19.8%	45.2%	38.2%	13.4%	8.9%	0.6%	1.3%	2.6%	3.1%

Q10d. \$75,000-\$100,000

	-20%	-15%	-10%	-5%	at least 5% reduction	No Change	at least 5% increase	5%	10%	15%	20%	Ref./DK
National	9.4%	3.8%	10.3%	18.3%	41.8%	33.0%	21.9%	15.3%	2.9%	1.4%	2.3%	3.3%
GOP	11.1%	6.5%	13.4%	23.3%	54.3%	22.8%	20.3%	15.5%	2.7%	0.5%	1.6%	2.7%
Dem.	6.0%	1.9%	6.9%	16.3%	31.1%	41.9%	23.3%	16.2%	2.5%	1.3%	3.3%	3.8%
Indep.	14.2%	2.4%	11.8%	11.5%	39.9%	34.2%	22.1%	12.5%	4.2%	4.0%	1.4%	3.7%

Cook PVI rating

Very red	9.4%	5.1%	9.7%	17.9%	42.1%	26.8%	26.9%	19.9%	4.7%	0.5%	1.8%	4.2%
Red	12.1%	4.6%	8.1%	17.0%	41.8%	31.7%	24.1%	15.7%	3.4%	1.0%	4.0%	2.3%
Lean red	8.2%	6.3%	11.1%	17.7%	43.3%	32.2%	20.2%	15.0%	4.2%	0.5%	0.5%	4.3%
Lean blue	7.5%	4.3%	8.5%	21.4%	41.7%	32.6%	21.4%	15.2%	2.7%	1.7%	1.8%	4.4%
Blue	8.5%	2.7%	10.6%	18.8%	40.6%	34.4%	23.2%	14.0%	3.3%	3.2%	2.7%	1.8%
Very blue	8.3%	1.3%	8.5%	15.7%	33.8%	41.5%	20.6%	12.7%	2.9%	2.5%	2.5%	4.2%

Q10e. \$100,000-\$200,000

	-20%	-15%	-10%	-5%	at least 5% reduction	No Change	at least 5% increase	5%	10%	15%	20%	Ref./DK
National	9.2%	2.9%	6.1%	12.6%	30.8%	28.3%	37.4%	24.3%	6.6%	2.3%	4.2%	3.6%
GOP	12.4%	4.2%	9.5%	19.2%	45.3%	21.9%	30.0%	19.6%	5.3%	1.5%	3.6%	2.8%
Dem.	4.9%	1.8%	4.2%	6.5%	17.4%	35.2%	43.5%	27.9%	7.6%	3.4%	4.6%	4.0%

Indep.	12.6%	2.4%	2.9%	12.6%	30.5%	26.0%	39.5%	26.2%	7.1%	1.5%	4.7%	4.2%
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Cook PVI rating

Very red	11.3%	2.3%	6.6%	14.2%	34.4%	22.6%	38.9%	24.0%	8.1%	1.4%	5.4%	4.0%
Red	10.2%	3.8%	4.4%	13.8%	32.2%	25.5%	40.1%	25.7%	7.8%	2.4%	4.2%	2.3%
Lean red	9.7%	1.3%	8.4%	11.9%	31.3%	25.8%	38.4%	23.6%	9.1%	3.1%	2.6%	4.5%
Lean blue	7.9%	4.4%	3.8%	12.3%	28.4%	30.5%	36.1%	25.8%	6.1%	1.7%	2.5%	5.1%
Blue	8.6%	3.1%	5.2%	13.6%	30.5%	32.9%	33.9%	21.1%	6.2%	1.6%	5.0%	2.8%
Very blue	8.9%	3.2%	2.5%	9.2%	23.8%	30.8%	41.3%	27.6%	4.7%	3.7%	5.3%	4.1%

Q10f. \$200,000-\$500,000

	-20%	-15%	-10%	-5%	at least 5% reduction	No Change	at least 5% increase	5%	10%	15%	20%	Ref./ DK
National	7.4%	2.1%	5.1%	8.3%	22.9%	19.6%	53.8%	29.2%	11.9%	5.8%	6.9%	3.6%
GOP	12.0%	2.7%	9.2%	15.5%	39.4%	18.1%	39.4%	22.1%	8.1%	4.7%	4.5%	3.2%
Dem.	2.9%	2.1%	2.6%	2.3%	9.9%	20.8%	65.8%	36.1%	14.1%	6.9%	8.7%	3.6%
Indep.	8.0%	0.9%	1.8%	6.6%	17.3%	20.5%	57.4%	28.1%	15.2%	6.0%	8.1%	4.9%

Cook PVI rating

Very red	8.9%	5.7%	4.5%	11.9%	31.0%	17.6%	46.4%	25.6%	7.7%	5.5%	7.6%	5.0%
Red	8.0%	1.9%	4.1%	8.7%	22.7%	19.7%	55.5%	28.8%	14.5%	4.8%	7.4%	2.2%
Lean red	8.8%	2.2%	3.4%	9.5%	23.9%	18.0%	53.3%	27.6%	13.2%	6.9%	5.6%	4.9%
Lean blue	5.7%	0.8%	5.0%	7.0%	18.5%	21.4%	56.4%	30.9%	14.7%	5.4%	5.4%	3.6%
Blue	6.8%	1.6%	5.5%	7.5%	21.4%	21.3%	54.6%	33.6%	8.2%	4.2%	8.6%	2.8%
Very blue	5.0%	3.1%	2.3%	6.7%	17.1%	19.3%	60.0%	29.9%	17.2%	6.5%	6.4%	3.5%

Q10g. \$500,000-\$1 million

	-20%	-15%	-10%	-5%	at least 5% reduction	No Change	at least 5% increase	5%	10%	15%	20%	Ref./ DK
National	7.4%	1.8%	4.1%	6.8%	20.1%	16.3%	60.1%	20.5%	14.5%	11.0%	14.1%	3.6%
GOP	12.3%	3.1%	6.4%	12.5%	34.3%	17.8%	45.0%	18.4%	11.0%	7.0%	8.6%	2.8%
Dem.	2.7%	1.2%	2.5%	2.3%	8.7%	14.9%	72.0%	23.8%	17.9%	13.2%	17.1%	4.3%
Indep.	7.6%	0.4%	2.6%	4.8%	15.4%	16.1%	64.8%	16.7%	14.1%	14.5%	19.5%	3.7%

Cook PVI rating

Very red	9.3%	3.6%	4.4%	10.0%	27.3%	15.6%	53.3%	19.1%	12.5%	8.3%	13.4%	3.8%
Red	7.5%	2.0%	2.6%	6.7%	18.8%	18.8%	60.0%	18.1%	15.7%	11.0%	15.2%	2.5%
Lean red	9.2%	0.4%	3.8%	7.7%	21.1%	13.7%	60.8%	22.1%	15.7%	10.4%	12.6%	4.3%
Lean blue	6.3%	2.0%	3.5%	7.1%	18.9%	14.1%	62.1%	23.5%	16.4%	11.7%	10.5%	4.9%
Blue	6.9%	0.3%	4.9%	5.2%	17.3%	18.1%	62.1%	24.1%	14.5%	8.5%	15.0%	2.3%
Very blue	6.2%	1.0%	1.4%	5.0%	13.6%	18.6%	65.0%	21.3%	12.8%	15.5%	15.4%	2.9%

Q10h. Above \$1 million

	-20%	-15%	-10%	-5%	at least 5% reduction	No Change	at least 5% increase	5%	10%	15%	20%	Ref./DK
National	7.1%	0.9%	3.9%	6.7%	18.6%	15.6%	62.1%	15.7%	13.5%	8.7%	24.2%	3.6%
GOP	12.3%	1.5%	7.1%	11.3%	32.2%	17.7%	47.0%	16.3%	12.2%	4.5%	14.0%	3.1%
Dem.	2.5%	0.7%	1.6%	3.2%	8.0%	13.9%	74.4%	15.2%	16.2%	11.8%	31.2%	3.7%
Indep.	6.9%	0.3%	2.0%	5.0%	14.2%	14.9%	66.5%	15.6%	10.0%	10.5%	30.4%	4.3%

Cook PVI rating

Very red	10.3%	2.5%	4.5%	8.7%	26.0%	11.8%	58.1%	17.6%	12.4%	7.3%	20.8%	4.2%
Red	7.5%	1.0%	2.1%	7.5%	18.1%	17.1%	62.1%	14.1%	13.9%	6.8%	27.3%	2.6%
Lean red	8.0%	1.1%	3.1%	6.9%	19.1%	13.2%	62.6%	17.1%	14.8%	10.5%	20.2%	5.1%
Lean blue	6.0%	1.2%	2.9%	5.2%	15.3%	17.5%	63.8%	18.3%	13.4%	10.3%	21.8%	3.4%
Blue	4.9%	0.8%	6.1%	5.6%	17.4%	15.2%	65.0%	21.3%	11.6%	7.4%	24.7%	2.6%
Very blue	4.0%	0.5%	2.0%	5.7%	12.2%	18.3%	66.9%	17.0%	12.3%	8.8%	28.8%	2.7%

[ELIMINATING ESTATE TAX]

Another proposal for reforming taxes is to eliminate the estate tax.

As you may know, the estate tax is paid by heirs, depending on the value of the estate they inherit. A substantial amount is transferred tax-free:

- \$5.49 million for an estate willed by an individual
- \$10.98 million for an estate willed by a married couple

Assets willed over and above this amount are taxed, and this tax may be as high as 40%, depending on other deductions the heirs may have.

The proposal is to:

- eliminate the estate tax in six years
- in the meantime, double the amount that can be transferred tax-free for:
 - Estates willed by individuals from \$5.49 million to \$10.98 million
 - Estates willed by couples from \$10.98 million to \$21.96 million

Eliminating this tax would reduce federal revenues by approximately \$20 billion a year.

[Both Questions (Q11/Q12) Were Presented on the Same Screen]

Q11. Here is an argument **in favor of** eliminating the estate tax:

It's just not right for the government to get in between members of a family by taxing what children inherit from their parents. When somebody inherits cash, this was already taxed when it was earned, so it ends up being double-taxed. Why should we put an additional tax on someone who saves money and leaves it to her heirs but not someone who spends all her money on lavish living? More importantly when a child inherits assets like a house, a farm or a business, they may have to borrow money to pay the taxes or may end up having to sell the house, farm or business, which may have been in the family for generations.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	39.5%	26.6%	66.1%	15.6%	17.6%	33.2%	0.7%

GOP	63.2%	22.0%	85.2%	9.6%	5.2%	14.8%	0.0%
Dem.	20.6%	27.9%	48.5%	21.5%	29.1%	50.6%	1.0%
Indep.	31.7%	34.1%	65.8%	14.6%	17.9%	32.5%	1.7%
Cook PVI rating							
Very red	46.3%	28.8%	75.1%	13.3%	10.9%	24.2%	0.7%
Red	41.8%	25.1%	66.9%	14.8%	17.6%	32.4%	0.7%
Lean red	40.6%	26.7%	67.3%	16.9%	15.7%	32.6%	0.1%
Lean blue	40.0%	27.7%	67.7%	13.4%	18.2%	31.6%	0.8%
Blue	35.6%	31.7%	67.3%	13.2%	19.2%	32.4%	0.3%
Very blue	31.4%	26.7%	58.1%	17.4%	21.9%	39.3%	2.5%

Q12. Here is an argument **against** eliminating the estate tax:

Just think about it. Wealthy parents can give nearly \$11 million to their children with no taxes. And these wealthy children complain about not getting one hundred percent of the value over and above that amount? Furthermore, when they get assets that have gone up in value, no one ever has to pay the capital gains tax on that increase. The idea that children of these very wealthy parents will have to sell a family property because they cannot afford the taxes is a far-fetched scenario; research shows that it almost never happens.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	28.6%	26.5%	55.1%	19.5%	24.8%	44.3%	0.6%
GOP	11.2%	21.9%	33.1%	22.6%	44.4%	67.0%	0.0%
Dem.	45.5%	28.7%	74.2%	16.1%	9.1%	25.2%	0.6%
Indep.	26.6%	32.1%	58.7%	20.6%	18.5%	39.1%	2.1%
Cook PVI rating							
Very red	20.2%	27.3%	47.5%	21.1%	30.4%	51.5%	1.1%
Red	28.0%	27.6%	55.6%	16.7%	27.0%	43.7%	0.7%
Lean red	27.7%	25.0%	52.7%	21.7%	25.3%	47.0%	0.2%
Lean blue	33.0%	21.7%	54.7%	18.8%	25.8%	44.6%	0.7%
Blue	33.3%	31.4%	64.7%	19.2%	15.9%	35.1%	0.3%
Very blue	33.3%	24.9%	58.2%	22.0%	18.3%	40.3%	1.5%

Q13. So now, do you favor or oppose the proposal to **eliminate the estate tax in six years** and in the meantime **double the amount that can be transferred tax free** for estates willed by individuals from \$5.49 million to \$10.98 million, and for estates willed by couples from \$10.98 million to \$21.96 million?

- 1 Favor the proposal
- 2 Oppose the proposal

	Favor	Oppose	Ref./Don't know
National	46.4%	53.0%	0.6%
GOP	72.9%	26.7%	0.4%
Dem.	24.4%	75.2%	0.4%

Indep.	39.7%	58.9%	1.4%
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Cook PVI rating

Very red	55.9%	43.4%	0.7%
Red	48.2%	51.2%	0.6%
Lean red	49.3%	50.3%	0.4%
Lean blue	46.1%	53.6%	0.4%
Blue	42.2%	57.5%	0.3%
Very blue	37.7%	61.3%	1.0%

[CORPORATE TAXES]

We are now going to look at a proposal for lowering the corporate tax rate.

Before getting started we need to clarify some issues. You may have heard that the highest corporate tax rate is 35 percent. This is the amount of the top marginal tax rate. However, no corporation actually pays this amount of tax on their profits as a whole. Just like individuals, corporations have exemptions, credits and other deductions that are applied to their profits before calculating their income tax. Thus, their effective tax rate is considerably lower.

Determining the effective tax rate for corporations has been the subject of some discussion. The simplest method, and the one used by the Government Accountability Office, calculates the percentage of a corporation's profits that are paid in federal taxes. Using this method, profitable corporations, on average, pay about 15% of their profits on taxes.

There are other ways of calculating the effective tax rate. Some have done calculations that include state taxes and foreign taxes. Some have focused on the amount of taxes paid on profits on new investments, independent of the corporations' underlying deductions. By these other calculations, corporations' effective tax rate average more than 20%, even as high as 28%.

Now let's turn to the proposal being considered in Congress. The proposal is to lower the top corporate tax rate from 35% to 20%. Exemptions, credits and other deductions would then be applied to this amount.

Over the next decade, this reduction in taxes would reduce revenues to the federal government by \$1.329 trillion.

Corporations with overseas subsidiaries do not pay taxes on their income until they bring that money back into the country.

[Both Questions (Q14/Q15) Were Presented on the Same Screen]

Q14. Here is an argument **in favor of** the proposal for lowering the top corporate tax rate:

The 35 percent top corporate tax rate, combined with an average state corporate income tax rate of 4 percent, is the third-highest rate in the world. The effective tax rate is not as high, but is still higher than in most other advanced countries. If corporate taxes are lower, it will make U.S. corporations more competitive internationally. More important, it will give both U.S. and foreign companies an incentive to invest in the United States rather than abroad. The additional investments will create more jobs for Americans and push up wages. The current corporate income tax also gives companies an artificial tax incentive to borrow more than they otherwise would; cutting the rate would reduce that problem.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	23.1%	34.5%	57.6%	20.5%	21.5%	42.0%	0.4%
GOP	41.7%	38.0%	79.7%	13.9%	6.4%	20.3%	0.0%
Dem.	7.9%	30.7%	38.6%	26.2%	35.0%	61.2%	0.2%
Indep.	17.8%	35.7%	53.5%	21.5%	23.1%	44.6%	2.0%
Cook PVI rating							
Very red	23.1%	40.7%	63.8%	17.8%	17.4%	35.2%	1.0%
Red	26.2%	34.9%	61.1%	19.3%	18.3%	37.6%	1.4%
Lean red	24.7%	34.9%	59.6%	17.8%	22.4%	40.2%	0.2%
Lean blue	21.3%	31.8%	53.1%	24.8%	20.2%	45.0%	1.9%
Blue	18.3%	38.3%	56.6%	17.6%	24.7%	42.3%	1.1%
Very blue	16.2%	33.4%	49.6%	25.9%	23.4%	49.3%	1.2%

Q15. Here is an argument **against** lowering the top corporate tax rate:

It's easy to say that lower taxes will help stimulate the economy. But when corporations get extra funds from tax breaks, they do not always invest those funds or raise workers' salaries; they often pass them on to shareholders or just boost the already huge salaries of their top executives. Over the last decades, while corporate profits have risen, their taxes have gone down, and the majority of corporations do not pay any taxes. Obviously corporate lobbyists have been hard at work. We have a large budget deficit and corporations need to step up and make a larger contribution to reducing it.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	34.8%	32.4%	67.2%	17.9%	14.7%	32.6%	0.2%
GOP	14.8%	31.1%	45.9%	25.3%	28.7%	54.0%	0.0%
Dem.	53.4%	31.6%	85.0%	11.5%	3.4%	14.9%	0.1%
Indep.	34.5%	37.6%	72.1%	16.6%	10.2%	26.8%	1.1%
Cook PVI rating							
Very red	27.1%	34.3%	61.4%	22.2%	15.9%	38.1%	0.5%
Red	30.7%	34.5%	65.2%	16.2%	17.2%	33.4%	1.3%
Lean red	35.0%	32.1%	67.1%	16.9%	15.5%	32.4%	0.6%
Lean blue	38.5%	27.1%	65.6%	20.8%	12.7%	33.5%	0.9%
Blue	36.8%	40.1%	76.9%	12.4%	10.5%	22.9%	0.1%
Very blue	37.3%	32.2%	69.5%	17.2%	12.0%	29.2%	1.2%

Q16. So now, do you favor or oppose the proposal to lower the top corporate tax rate from 35% to 20%. Exemptions, credits and other deductions would then be applied to this amount.

- 1 Favor the proposal
- 2 Oppose the proposal

	Favor	Oppose	Ref./Don't know
National	39.4%	59.5%	1.1%
GOP	65.2%	33.9%	0.9%
Dem.	19.0%	80.3%	0.7%
Indep.	30.3%	67.3%	2.4%

Cook PVI rating

Very red	42.7%	56.5%	0.8%
Red	41.9%	57.2%	0.9%
Lean red	39.7%	58.6%	1.6%
Lean blue	36.9%	62.7%	0.5%
Blue	37.6%	60.7%	1.7%
Very blue	31.6%	67.9%	0.6%

[PASS-THROUGH BUSINESSES]

We will now consider a proposal to reduce taxes for some business owners. There is a kind of business, such as sole proprietorships or partnerships that does not pay ordinary corporate taxes. Instead the business distributes the profits to the owners who then pay regular individual income tax rates on those profits. These are called ‘pass-through’ businesses.

Like all other individuals, owners of such ‘pass-through’ businesses pay rates as high as 39.6% on income over and above \$418,400 (after deductions).

This proposal would set a new maximum tax rate for owners of ‘pass-through’ businesses at 25%.

[Both Questions (Q17/Q18) Were Presented on the Same Screen]

Q17. Here is an argument **in favor of** lowering the top tax rate for owners of ‘pass-through’ businesses:

Most of the businesses that would be affected by this are small businesses, which are an important source of job creation. And regardless of their size, if we lower the top tax rate that the owners of pass through companies pay, this will free them up to invest more, grow their business, create more jobs and be an even more vibrant engine of the economy.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	29.5%	42.3%	71.8%	17.6%	10.4%	28.0%	0.3%
GOP	48.8%	40.0%	88.8%	7.8%	3.2%	11.0%	0.3%
Dem.	13.4%	42.3%	55.7%	26.6%	17.5%	44.1%	0.1%
Indep.	24.6%	47.4%	72.0%	17.7%	9.5%	27.2%	0.8%
Cook PVI rating							
Very red	29.5%	43.3%	72.8%	19.5%	7.6%	27.1%	0.1%
Red	35.4%	37.1%	72.5%	17.0%	9.9%	26.9%	0.5%
Lean red	29.6%	42.7%	72.3%	16.1%	10.9%	27.0%	0.7%
Lean blue	28.8%	43.1%	71.9%	16.0%	11.4%	27.4%	0.7%
Blue	28.4%	44.4%	72.8%	16.7%	10.2%	26.9%	0.3%

Very blue	26.0%	39.0%	65.0%	23.2%	11.8%	35.0%	0.0%
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Q18. Here is an argument **against** lowering the top tax rate for owners of 'pass-through' businesses:

This proposal has two problems. First, this tax break will only benefit the wealthiest 5-6 percent of business owners, because they are the only ones who now pay more than the 25% rate. Many of these businesses are not "small." Second, lots of high-income people will set themselves up as a 'pass-through' business so they can re-categorize their wages as business profits and pay the lower rate. That is what happened when this was tried in Kansas. This proposal will do nothing to help the middle class, but will reduce revenues and worsen the deficit.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	29.5%	35.6%	65.1%	20.0%	13.9%	33.9%	1.0%
GOP	14.1%	33.5%	47.6%	27.3%	24.6%	51.9%	0.5%
Dem.	46.3%	34.7%	81.0%	13.3%	4.5%	17.8%	1.1%
Indep.	23.2%	42.5%	65.7%	19.8%	12.5%	32.3%	2.0%
Cook PVI rating							
Very red	22.5%	40.9%	63.4%	20.7%	15.1%	35.8%	0.8%
Red	28.9%	34.5%	63.4%	19.4%	16.3%	35.7%	0.9%
Lean red	31.9%	33.4%	65.3%	17.2%	15.8%	33.0%	1.6%
Lean blue	30.6%	34.4%	65.0%	20.9%	13.1%	34.0%	1.1%
Blue	36.9%	34.0%	70.9%	18.7%	10.2%	28.9%	0.1%
Very blue	30.3%	36.8%	67.1%	21.2%	11.5%	32.7%	0.2%

[Both Questions (Q19/Q20) Were Presented on the Same Screen]

Q19. Here is another argument **in favor of** having a lower top tax rate for owners of 'pass-through' businesses:

There needs to be a lower cap on the amount of taxes that owners of pass-through businesses pay to put them on an equal footing with ordinary corporations. There are a lot of things that regular corporations can do to reduce their taxes that 'pass-through' businesses cannot do. In numerous cases, the owners of pass-through businesses end up paying higher taxes than owners of ordinary corporations. Also, the owners of these kinds of businesses have to pay both the employer and employee taxes for Social Security and Medicare.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	23.7%	44.0%	67.7%	20.2%	11.0%	31.2%	1.1%
GOP	39.5%	44.1%	83.6%	11.2%	4.3%	15.5%	0.8%
Dem.	11.1%	43.5%	54.6%	26.9%	17.2%	44.1%	1.3%
Indep.	18.4%	45.2%	63.6%	24.4%	10.8%	35.2%	1.2%
Cook PVI rating							
Very red	24.7%	47.0%	71.7%	18.8%	7.5%	26.3%	2.1%
Red	26.1%	42.6%	68.7%	19.3%	10.1%	29.4%	1.8%
Lean red	23.2%	46.5%	69.7%	18.6%	10.9%	29.5%	0.7%

Lean blue	24.9%	39.7%	64.6%	23.3%	11.8%	35.1%	0.4%
Blue	20.9%	47.0%	67.9%	19.9%	11.9%	31.8%	0.3%
Very blue	18.0%	39.6%	57.6%	27.1%	15.0%	42.1%	0.4%

Q20. Here is another argument **against** having a lower top tax rate for owners of ‘pass-through’ businesses:

The idea that ‘pass through’ businesses need a break because they are in a worse position than ordinary corporations makes no sense. No one is required to operate as a ‘pass-through’ business. People do it largely because it lowers their taxes. They can always convert to being an ordinary corporation if it will save taxes. Let’s be clear: this is simply a tax cut for wealthy business owners.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	27.4%	32.2%	59.6%	23.8%	16.1%	39.9%	0.5%
GOP	11.2%	28.4%	39.6%	31.9%	27.7%	59.6%	0.7%
Dem.	43.9%	32.6%	76.5%	16.4%	6.8%	23.2%	0.2%
Indep.	23.3%	40.0%	63.3%	23.4%	12.4%	35.8%	0.8%
Cook PVI rating							
Very red	21.8%	35.5%	57.3%	25.6%	16.4%	42.0%	0.7%
Red	26.2%	32.7%	58.9%	21.0%	18.4%	39.4%	1.8%
Lean red	25.4%	36.0%	61.4%	21.2%	16.9%	38.1%	0.6%
Lean blue	28.5%	31.8%	60.3%	25.5%	14.1%	39.6%	0.1%
Blue	30.3%	36.9%	67.2%	19.5%	13.2%	32.7%	0.1%
Very blue	35.9%	30.2%	66.1%	21.5%	11.7%	33.2%	0.7%

Q21. So again, the proposal is to set a new maximum tax rate for owners of ‘pass-through’ businesses at 25%. Do you favor or oppose this proposed change to the tax code?

	Favor	Oppose	Ref./Don't know
National	49.2%	50.0%	0.8%
GOP	75.5%	24.0%	0.6%
Dem.	26.0%	73.3%	0.7%
Indep.	46.4%	52.2%	1.4%
Cook PVI rating			
Very red	55.7%	42.9%	1.4%
Red	50.7%	48.7%	0.7%
Lean red	49.6%	49.7%	0.7%
Lean blue	43.7%	54.4%	1.9%
Blue	50.1%	49.9%	0.0%
Very blue	38.7%	60.2%	1.0%

[IMMEDIATE EXPENSING]

We will now consider some possible changes to tax deductions. When money is spent on certain things it can be deducted from taxable income, thus lowering ones taxes.

As you may know, when businesses make investments in things like equipment they can deduct these costs, but they cannot deduct the full amount in the first year. Rather they must spread the deduction over a number of years based on how long the investment or equipment is useful to the company.

Another proposal is that for the next five years businesses would be allowed to deduct the full amount of their investments (other than buildings) in the same year they make the investment, rather than spreading it out over a number of years. This will result in a tax cut in that first year, but slightly higher taxes in later years.

Over the next decade, this reduction in taxes would reduce revenues to the federal government by \$61 Billion.

[Both Questions (Q22/Q23) Were Presented on the Same Screen]

Here is an argument **in favor** of this proposal:

Q22. Giving businesses this tax break for the next five years will encourage businesses to invest more in their company, especially small businesses that have been putting off making upgrades. This will help their company to grow faster and will also help the companies they buy from. This will stimulate the economy and create more jobs, pulling more people into the workforce. The economy will grow and produce more revenues, offsetting the loss of revenue from the tax break.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	25.0%	41.3%	66.3%	19.3%	14.1%	33.4%	0.4%
GOP	43.1%	39.5%	82.6%	12.5%	4.5%	17.0%	0.5%
Dem.	12.1%	39.5%	51.6%	25.3%	22.8%	48.1%	0.3%
Indep.	14.7%	50.0%	64.7%	20.2%	14.6%	34.8%	0.4%
Cook PVI rating							
Very red	25.9%	45.0%	70.9%	17.4%	11.1%	28.5%	0.6%
Red	28.3%	40.1%	68.4%	19.1%	11.4%	30.5%	1.1%
Lean red	25.2%	43.1%	68.3%	16.2%	15.1%	31.3%	0.4%
Lean blue	25.8%	38.2%	64.0%	19.8%	16.1%	35.9%	0.1%
Blue	24.3%	42.3%	66.6%	19.8%	13.5%	33.3%	0.1%
Very blue	21.7%	40.7%	62.4%	24.4%	12.6%	37.0%	0.6%

Here is an argument **against** this proposal:

Q23. This idea is too risky. With unemployment already dropping this kind of stimulus is unlikely to lead to more growth and may well lead to inflation. Also, after the five years have passed, suddenly all these companies will have used up the deductions and will be hit with a bigger than usual tax bill--like the crash after a sugar high. This could contribute to a recession down the road.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	20.2%	36.2%	56.4%	28.7%	14.8%	43.5%	0.2%
GOP	9.5%	30.3%	39.8%	35.0%	25.0%	60.0%	0.2%
Dem.	30.9%	42.3%	73.2%	21.4%	5.2%	26.6%	0.2%
Indep.	17.9%	34.6%	52.5%	32.4%	14.8%	47.2%	0.2%
Cook PVI rating							
Very red	15.1%	39.8%	54.9%	31.0%	14.0%	45.0%	0.0%
Red	19.9%	34.6%	54.5%	27.1%	17.8%	44.9%	0.5%
Lean red	16.5%	38.7%	55.2%	30.2%	14.1%	44.3%	0.5%
Lean blue	21.7%	37.1%	58.8%	28.6%	12.5%	41.1%	0.0%
Blue	24.9%	38.2%	63.1%	25.1%	11.8%	36.9%	0.0%
Very blue	20.0%	39.3%	59.3%	27.3%	12.7%	40.0%	0.6%

Q24. So again, another proposal is that, for the next five years, businesses would be allowed to deduct the full amount of their investments (other than buildings) in the year they make the investment. This will result in a tax reduction for those businesses during this period.

Do you favor or oppose this proposal?

	Favor	Oppose	Ref./Don't know
National	50.1%	49.2%	0.6%
GOP	74.4%	25.4%	0.3%
Dem.	27.3%	71.8%	1.0%
Indep.	51.2%	48.2%	0.6%

Cook PVI rating			
Very red	56.0%	42.3%	1.6%
Red	52.5%	46.8%	0.7%
Lean red	50.7%	48.6%	0.7%
Lean blue	48.6%	50.6%	0.7%
Blue	44.4%	54.9%	0.6%
Very blue	41.9%	57.4%	0.8%

[TERRITORIAL TAX]

Another proposal relates to U.S. companies that have subsidiaries in other countries. Currently, such a U.S. company can deduct the taxes it pays in the other country, but then has to pay normal U.S. corporate income taxes on the remaining profits. U.S. companies do not have to pay the U.S. tax until it brings those profits back into this country.

The proposal is to eliminate the U.S. corporate income tax on profits made by subsidiaries in other countries.

[Both Questions (Q25/Q26) Were Presented on the Same Screen]

Here is an argument **in favor** of this proposal:

Q25. When U.S. companies are operating in other countries they are at a disadvantage because they not only have to pay local taxes but U.S. taxes as well. We need to help make U.S. companies more competitive by removing this burden. Furthermore, right now U.S. companies have a strong incentive to keep their profits abroad so as to delay paying taxes on those profits. Eliminating this tax would encourage companies to bring those profits back into the country and invest them here, helping to stimulate the U.S. economy and creating jobs.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	19.4%	35.7%	55.1%	24.1%	20.2%	44.3%	0.6%
GOP	33.5%	35.6%	69.1%	21.4%	8.9%	30.3%	0.7%
Dem.	8.7%	34.5%	43.2%	26.2%	30.2%	56.4%	0.3%
Indep.	13.5%	39.2%	52.7%	25.0%	21.5%	46.5%	0.9%
Cook PVI rating							
Very red	18.1%	37.1%	55.2%	25.5%	18.3%	43.8%	1.0%
Red	25.1%	37.1%	62.2%	19.0%	17.7%	36.7%	1.0%
Lean red	21.9%	37.0%	58.9%	23.3%	17.5%	40.8%	0.4%
Lean blue	21.1%	37.0%	58.1%	20.4%	21.1%	41.5%	0.5%
Blue	18.6%	37.2%	55.8%	21.5%	21.7%	43.2%	1.0%
Very blue	12.4%	38.1%	50.5%	29.2%	19.9%	49.1%	0.3%

Here is an argument **against** the proposal:

Q26. If we eliminate the tax on U.S. subsidiaries operating in other countries with lower tax rates than ours, we will be effectively encouraging those companies to invest in other countries rather than here. We will be encouraging them to export jobs overseas where taxes are lower. This will help drive down wages here. This whole idea is yet one more way that U.S. corporations are trying to avoid paying their fair share of taxes, driving up the deficit. If we want to stop encouraging those companies from keeping those profits abroad, we should tax them at a higher rate, not eliminate the tax.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	32.2%	35.7%	67.9%	18.6%	12.8%	31.4%	0.7%
GOP	19.3%	33.6%	52.9%	24.6%	21.7%	46.3%	0.8%
Dem.	45.7%	35.9%	81.6%	12.9%	5.0%	17.9%	0.5%
Indep.	28.6%	39.8%	68.4%	19.1%	11.6%	30.7%	0.9%
Cook PVI rating							
Very red	31.0%	32.9%	63.9%	22.6%	13.5%	36.1%	0.1%
Red	33.6%	32.2%	65.8%	18.8%	14.5%	33.3%	0.9%
Lean red	32.5%	34.8%	67.3%	15.9%	16.2%	32.1%	0.6%
Lean blue	35.2%	35.7%	70.9%	18.0%	10.0%	28.0%	1.0%
Blue	34.0%	39.4%	73.4%	14.8%	11.1%	25.9%	0.7%
Very blue	37.7%	33.2%	70.9%	19.4%	8.8%	28.2%	0.9%

Q27. So, in conclusion, do you favor or oppose the proposal to eliminate the U.S. corporate income tax on profits made by their subsidiaries in other countries.

	Favor	Oppose	Ref./Don't know
National	31.0%	68.0%	1.0%
GOP	48.8%	49.8%	1.4%
Dem.	15.2%	84.6%	0.2%
Indep.	29.3%	68.9%	1.8%

Cook PVI rating

Very red	32.2%	66.3%	1.5%
Red	34.6%	64.4%	1.1%
Lean red	34.1%	64.4%	1.5%
Lean blue	29.5%	69.4%	1.0%
Blue	30.6%	68.7%	0.6%
Very blue	24.2%	75.8%	0.0%

[DEDUCTING STATE AND LOCAL TAXES]

[DIVIDE SAMPLE INTO TWO SAMPLES: A, B]

[SAMPLE A]

Another proposal is to eliminate the deduction for state and local taxes on individual federal income taxes. However, according to this plan, up to \$10,000 in property taxes could still be deducted.

Here is some background information:

- In 2015, more than 32 million American taxpayers claimed the deduction for state and local taxes, including property taxes.
- Eliminating this deduction would raise the amount of these taxpayer's federal income taxes.
- Eliminating this deduction would affect taxpayers in all 50 states, but taxpayers in states with higher state and local taxes would be affected more because they have more taxes to deduct.

[SAMPLE B]

Another proposal is to eliminate the deduction for state and local taxes on individual federal income taxes, including property taxes.

Here is some background information:

- In 2015, more than 32 million American taxpayers claimed the deduction for state and local taxes, including property taxes.
- Eliminating this deduction would raise the amount of these taxpayer's federal income taxes.
- Eliminating this deduction would affect taxpayers in all 50 states, but taxpayers in states with higher state and local taxes would be affected more because they have more taxes to deduct.

[FULL SAMPLE]

[Both Questions (Q28/Q29) Were Presented on the Same Screen]

Here is an argument **in favor of** this proposal.

Q28. The deduction for state and local taxes is fundamentally unfair. States and counties vary greatly in terms of the amount of services they provide to their taxpayers. By making the taxes paid to support those services deductible on federal taxes, all taxpayers in the country effectively subsidize those states and counties with more services. States and counties where voters don't get as many services from the government get the short end of the stick. This creates an incentive for state and local government to provide more services when they might not really be needed.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	17.0%	33.6%	50.6%	24.0%	24.7%	48.7%	0.6%
GOP	27.5%	35.1%	62.6%	22.2%	14.4%	36.6%	0.8%
Dem.	8.8%	28.6%	37.4%	27.2%	35.0%	62.2%	0.4%
Indep.	12.8%	43.1%	55.9%	20.4%	22.8%	43.2%	0.8%
Cook PVI rating							
Very red	18.0%	35.9%	53.9%	25.7%	19.8%	45.5%	0.6%
Red	19.0%	30.5%	49.5%	24.6%	24.1%	48.7%	1.7%
Lean red	16.9%	36.3%	53.2%	22.5%	23.5%	46.0%	0.8%
Lean blue	19.2%	25.6%	44.8%	26.9%	27.3%	54.2%	1.0%
Blue	17.2%	35.3%	52.5%	24.3%	21.5%	45.8%	1.6%
Very blue	9.0%	35.2%	44.2%	27.4%	27.7%	55.1%	0.7%

Here is an argument **against** this proposal:

Q29. This is double taxation clear and simple. Say I earn one hundred dollars and state and local taxes take ten dollars. They are no longer part of my income. Should I still have to pay federal taxes on those ten dollars? States have the right to impose taxes and the federal government should not ignore the fact that the income taxed is no longer available for federal taxation. Furthermore, many of the things that states do with this tax money address important needs that the federal government would otherwise have to address.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	37.7%	33.1%	70.8%	17.6%	11.1%	28.7%	0.6%
GOP	29.3%	30.1%	59.4%	21.8%	18.2%	40.0%	0.6%
Dem.	46.9%	32.3%	79.2%	14.9%	5.8%	20.7%	0.1%
Indep.	33.9%	42.0%	75.9%	14.3%	7.6%	21.9%	2.1%
Cook PVI rating							
Very red	37.3%	32.9%	70.2%	18.0%	10.5%	28.5%	1.3%
Red	36.7%	34.5%	71.2%	14.0%	13.7%	27.7%	1.1%
Lean red	39.1%	34.0%	73.1%	13.4%	12.3%	25.7%	1.3%
Lean blue	38.4%	34.7%	73.1%	16.8%	9.1%	25.9%	1.1%
Blue	37.3%	34.9%	72.2%	17.3%	8.6%	25.9%	1.8%
Very blue	41.5%	33.7%	75.2%	16.8%	7.1%	23.9%	1.0%

[Both Questions (Q30/Q31) Were Presented on the Same Screen]

Here is another argument **in favor of** this proposal:

Q30. This deduction favors states and localities that are primarily urban where taxes tend to be higher. Rural areas, where state and local taxes are lower, benefit less. This is not fair.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	17.4%	35.1%	52.5%	25.9%	20.9%	46.8%	0.7%
GOP	25.9%	40.1%	66.0%	22.5%	10.7%	33.2%	0.8%
Dem.	10.2%	30.3%	40.5%	29.0%	30.2%	59.2%	0.3%
Indep.	15.7%	35.4%	51.1%	26.4%	21.0%	47.4%	1.4%
Cook PVI rating							
Very red	17.2%	36.8%	54.0%	28.7%	14.9%	43.6%	2.3%
Red	21.4%	32.9%	54.3%	24.7%	19.8%	44.5%	1.2%
Lean red	16.8%	36.8%	53.6%	26.4%	18.8%	45.2%	1.2%
Lean blue	12.5%	32.6%	45.1%	29.9%	24.5%	54.4%	0.4%
Blue	16.7%	41.5%	58.2%	21.2%	20.3%	41.5%	0.4%
Very blue	14.8%	33.3%	48.1%	28.0%	22.5%	50.5%	1.4%

Here is another argument **against** this proposal:

Q31. This idea that this deduction is unfair because in rural areas people have fewer taxes to deduct makes no sense. In fact, people in rural areas, because they are spread out more, get more federal subsidies such as for highways. Should we try to adjust for that too? Of course not.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	24.9%	34.6%	59.5%	26.4%	13.1%	39.5%	1.0%
GOP	16.3%	28.3%	44.6%	33.6%	20.9%	54.5%	0.9%
Dem.	34.7%	38.6%	73.3%	20.7%	5.6%	26.3%	0.4%
Indep.	20.3%	39.3%	59.6%	23.9%	13.9%	37.8%	2.6%
Cook PVI rating							
Very red	18.2%	34.6%	52.8%	31.8%	13.6%	45.4%	1.7%
Red	24.8%	35.9%	60.7%	24.3%	13.5%	37.8%	1.4%
Lean red	22.6%	37.0%	59.6%	24.8%	14.3%	39.1%	1.4%
Lean blue	30.5%	31.9%	62.4%	24.7%	11.9%	36.6%	1.0%
Blue	25.0%	39.8%	64.8%	25.7%	8.8%	34.5%	0.7%
Very blue	30.1%	34.9%	65.0%	22.6%	10.5%	33.1%	1.8%

[Both Questions (Q32/Q33) Were Presented on the Same Screen]

Here is another argument **in favor of** this proposal:

Q32. In terms of the dollars saved from this deduction, the benefits primarily go to higher income people, because they are much more likely to itemize their deductions, because they pay more state and local taxes, and because they are in a higher tax bracket. These high-income people can afford not to have this deduction.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	15.8%	36.7%	52.5%	27.0%	19.2%	46.2%	1.4%
GOP	22.3%	36.9%	59.2%	25.7%	13.2%	38.9%	1.9%
Dem.	10.1%	36.3%	46.4%	27.7%	25.2%	52.9%	0.8%
Indep.	14.7%	36.9%	51.6%	28.2%	18.3%	46.5%	1.8%
Cook PVI rating							
Very red	14.6%	38.7%	53.3%	28.9%	16.1%	45.0%	1.8%
Red	16.9%	32.7%	49.6%	28.4%	19.7%	48.1%	2.2%
Lean red	14.9%	32.9%	47.8%	31.5%	18.3%	49.8%	2.5%
Lean blue	18.3%	28.8%	47.1%	30.2%	20.9%	51.1%	1.8%
Blue	14.2%	44.5%	58.7%	21.9%	18.5%	40.4%	0.9%
Very blue	12.2%	39.3%	51.5%	29.0%	18.9%	47.9%	0.7%

Here is another argument **against** eliminating the deduction for state and local taxes:

Q33. In terms of the number of people who benefit, this deduction primarily benefits the middle class. In 2015 nearly 87% of taxpayers who claimed the deduction had an adjusted gross income under \$200,000. Eliminating it would badly hurt many middle class taxpayers.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	33.5%	40.1%	73.6%	16.4%	9.2%	25.6%	0.8%
GOP	23.6%	40.7%	64.3%	20.6%	14.1%	34.7%	0.9%
Dem.	43.4%	37.8%	81.2%	12.8%	5.4%	18.2%	0.6%
Indep.	31.7%	44.2%	75.9%	15.4%	7.5%	22.9%	1.3%
Cook PVI rating							
Very red	26.7%	42.9%	69.6%	16.2%	11.7%	27.9%	2.5%
Red	32.8%	39.9%	72.7%	18.1%	8.6%	26.7%	0.6%
Lean red	35.6%	35.5%	71.1%	17.2%	10.3%	27.5%	1.4%
Lean blue	40.4%	37.5%	77.9%	14.8%	6.3%	21.1%	0.9%
Blue	33.0%	45.8%	78.8%	13.5%	6.9%	20.4%	0.7%
Very blue	40.0%	37.1%	77.1%	13.8%	8.0%	21.8%	1.1%

[HALF SAMPLE A]

Q34. So, in conclusion, do you favor or oppose the proposal to eliminate the deduction for state and local taxes on individual federal income taxes? However, up to \$10,000 in property taxes would still be deductible.

	Favor	Oppose	Ref./Don't know
National	38.7%	60.8%	0.5%

GOP	56.3%	43.3%	0.4%
Dem.	25.1%	74.6%	0.4%
Indep.	29.4%	69.5%	1.0%

Cook PVI rating

Very red	40.5%	57.1%	2.4%
Red	39.2%	60.0%	0.7%
Lean red	31.3%	68.7%	0.0%
Lean blue	37.7%	62.3%	0.0%
Blue	42.4%	57.4%	0.3%
Very blue	32.8%	67.2%	0.0%

[HALF SAMPLE B]

Q34a. So, in conclusion, do you favor or oppose the proposal to eliminate the deduction for state and local taxes on individual federal income taxes, including property taxes?

	Favor	Oppose	Ref./Don't know
National	29.9%	69.3%	0.8%
GOP	44.4%	55.0%	0.6%
Dem.	15.1%	83.7%	1.2%
Indep.	37.8%	62.2%	0.0%

Cook PVI rating

Very red	36.5%	62.0%	1.5%
Red	26.5%	73.1%	0.4%
Lean red	33.7%	64.6%	1.7%
Lean blue	25.8%	74.0%	0.2%
Blue	36.4%	62.6%	1.0%
Very blue	21.7%	76.8%	1.6%

[MORTGAGE DEDUCTION]

[FULL SAMPLE]

Finally, there is one more proposal to consider. As you may know currently homeowners are able to deduct the interest they pay on up to \$1 million of a home mortgage. A proposal is being considered to lower the maximum amount of deductible interest for new mortgages to the interest paid on \$500,000 on all home mortgages.

[Both Questions (Q35/Q36) Were Presented on the Same Screen]

Here is an argument **in favor of** this proposal:

Q35. Right now, this deduction primarily benefits upper income people. More than half of those who benefit from the deduction have incomes above \$100,000, and they get 81 percent of the benefit. This is because most middle-income people do not itemize their deductions and because their mortgages are not as big as wealthier people. Wealthy people already have plenty of deductions. Taxpayers should not be effectively subsidizing the mortgages on big fancy houses by giving them this tax break.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	27.3%	38.6%	65.9%	19.8%	13.2%	33.0%	1.2%
GOP	34.8%	35.9%	70.7%	19.6%	9.6%	29.2%	0.1%
Dem.	22.1%	40.7%	62.8%	19.6%	15.8%	35.4%	1.8%
Indep.	22.7%	39.5%	62.2%	20.5%	15.0%	35.5%	2.3%
Cook PVI rating							
Very red	27.4%	42.1%	69.5%	15.9%	13.0%	28.9%	1.5%
Red	28.5%	38.4%	66.9%	17.9%	14.1%	32.0%	1.0%
Lean red	28.4%	37.4%	65.8%	19.0%	12.1%	31.1%	3.0%
Lean blue	26.8%	36.1%	62.9%	21.5%	13.8%	35.3%	1.8%
Blue	24.3%	45.2%	69.5%	17.0%	13.5%	30.5%	0.0%
Very blue	24.3%	32.3%	56.6%	27.2%	15.6%	42.8%	0.6%

Here is an argument **against** this proposal:

Q36. The entire real estate market is based on buyer's assuming that they will be able to deduct their mortgage interest. If this is scaled back—by half for many homeowners—this will discourage people from buying a new house. Sellers will have to reduce prices because buyers will no longer be able to afford the same level of mortgage payments if buyers cannot deduct as much. Homes are most Americans primary investment, and this will drive down the value of many of these houses. This would not be fair for those homeowners and could create a recession in home values.

	Very convincing	Somewhat convincing	Total convincing	Somewhat unconvincing	Very unconvincing	Total unconvincing	Ref./Don't know
National	21.4%	34.5%	55.9%	25.6%	17.7%	43.3%	0.8%
GOP	18.7%	29.6%	48.3%	26.5%	24.5%	51.0%	0.6%
Dem.	25.8%	38.1%	63.9%	24.9%	10.7%	35.6%	0.5%
Indep.	16.2%	36.7%	52.9%	25.2%	19.8%	45.0%	2.1%
Cook PVI rating							
Very red	15.9%	35.3%	51.2%	29.1%	18.1%	47.2%	1.5%
Red	19.4%	36.5%	55.9%	24.1%	19.3%	43.4%	0.7%
Lean red	21.6%	32.6%	54.2%	24.4%	20.5%	44.9%	0.8%
Lean blue	21.8%	30.0%	51.8%	30.2%	16.9%	47.1%	1.0%
Blue	20.4%	37.4%	57.8%	29.1%	12.7%	41.8%	0.3%
Very blue	27.5%	33.7%	61.2%	21.2%	15.8%	37.0%	1.8%

Q37. So, now, do you favor or oppose the proposal to lower the maximum amount of deductible interest for new mortgages to the interest paid on \$500,000 on all home mortgages.

	Favor	Oppose	Ref./Don't know
National	50.2%	49.3%	0.5%
GOP	59.5%	40.1%	0.3%
Dem.	41.3%	58.3%	0.3%

Indep.	50.7%	48.3%	1.0%
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Cook PVI rating

Very red	56.9%	40.9%	2.2%
Red	53.3%	45.9%	0.7%
Lean red	55.1%	43.8%	1.1%
Lean blue	44.1%	55.5%	0.4%
Blue	52.1%	47.6%	0.3%
Very blue	44.3%	55.7%	0.0%

Thank you so much for completing the survey! Your response is very valuable to us.