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Top Frustrations With Tax System: Sense That Companies, Wealthy Don't Pay Fair Share

Fewer are bothered by the amount they pay in taxes

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Top Frustrations With Tax System: Sense That Corporations, Wealthy Don't Pay Fair Share

Fewer are bothered by the amount they pay in taxes

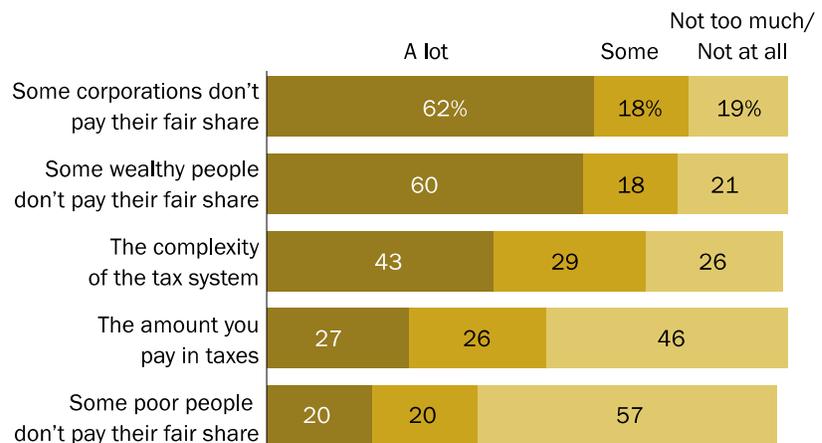
A majority of Americans now view the federal tax system as unfair, including similar shares of Republicans and Democrats. But partisans differ in their concerns about the tax system, with Democrats far more likely than Republicans to express frustration that some corporations and wealthy people don't pay their "fair share."

Among the public overall, 62% say they are bothered "a lot" by the feeling that some corporations don't pay their fair share of taxes, and 60% say the same about some wealthy people not paying their fair share.

About four-in-ten (43%) say they are bothered a great deal by the complexity of the system. But with the April 18 tax filing deadline approaching, only about a quarter (27%) say they are bothered a lot by the amount *they* pay in taxes. And just 20% say that about the feeling that the poor do not pay their fair share of taxes.

What bothers Americans about the federal tax system?

% who say each bothers them ___ about the federal tax system



Note: Don't know responses not shown.
Source: Survey conducted April 5-11, 2017.

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The latest national survey by Pew Research Center, conducted April 5-11, 2017 among 1,501 adults, finds an increase in the share saying that the tax system is unfair, largely because of a shift in opinion among Democrats.

Currently, a 56% majority describes the federal tax system as either not too fair (29%) or not fair at all (27%). Fewer (42%) say it is very fair (2%) or moderately fair (40%). In both 2015 and 2010, opinion about the fairness of the tax system was evenly divided.

Today, 54% of Democrats and Democratic-leaning independents say the tax system is not too fair or not at all fair, up from 43% two years ago. Most Republicans and Republican leaners (58%) also view the system as unfair; these views are little changed since 2015.

The survey finds little change in recent years in people's views about the fairness of their own tax burden. Just over half (54%) say they pay about the right amount in taxes, considering what they get from the federal government, while 40% say they pay more than their fair share. Only 5% say they pay less than what they should.

Overall, attitudes about personal tax burden have changed very little since 2010. In 2000, a majority of Americans (55%) said they paid more than their fair share of taxes, while just 41% said they paid about the right amount.

Wider share of Americans now view federal tax system as unfair

% who say the federal tax system is ...

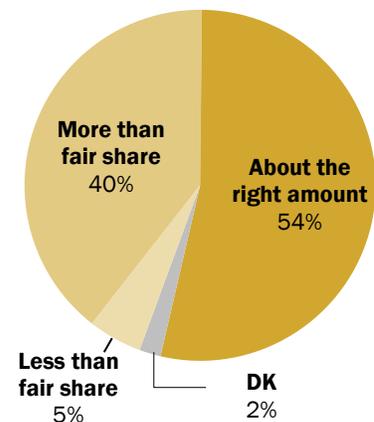
	Mar 1997	Mar 2003	Apr 2010	Feb 2015	Apr 2017
	%	%	%	%	%
Very/Moderately fair	45	51	49	50	42
Not too/Not at all fair	54	48	50	48	56
Don't know	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	100	100	100	100	100

Notes: 1997 and 2010 data from CNN; 2003 data from NPR. Figures may not add to 100% because of rounding. Source: Survey conducted April 5-11, 2017.

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Most say they pay about the right amount in taxes

% who say they pay ___ in taxes



Note: Figures may not add to 100% because of rounding. Source: Survey conducted April 5-11, 2017.

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Differing partisan concerns over tax system

Democrats are far more likely than Republicans to say they are bothered “a lot” by the feeling that some corporations don’t pay their fair share of taxes (75% vs. 44%). And the gap is about as wide over the feeling that some wealthy people don’t pay their fair share (76% vs. 40%).

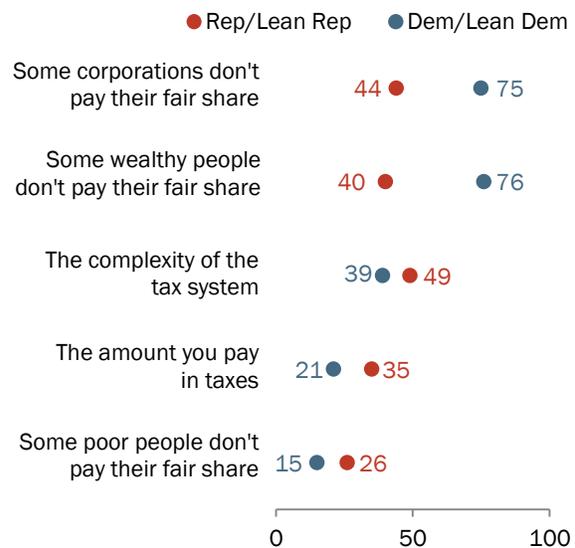
While the feelings that corporations and the wealthy do not pay their fair share are by far the top frustrations among Democrats, no single concern stands out among Republicans. No more than about half say they are bothered a great deal by the complexity of the tax system (49%), the feeling that corporations fail to pay their fair share (44%), or the feeling that some wealthy people do not pay their fair share (40%).

People’s own tax burdens are not a leading concern in either party, though Republicans and Republican leaners are more likely than Democrats and Democratic leaners to say they are bothered a lot by the amount they pay in taxes (35% vs. 21%).

Just 26% of Republicans and 15% of Democrats say they are bothered a lot by the feeling that some poor people do not pay their fair share. This is the lowest-ranked concern among both Republicans and Democrats.

Partisans differ over concerns wealthy, corporations don’t pay their fair share

% who say ___ bothers them ‘a lot’ about the federal tax system



Source: Survey conducted April 5-11, 2017.

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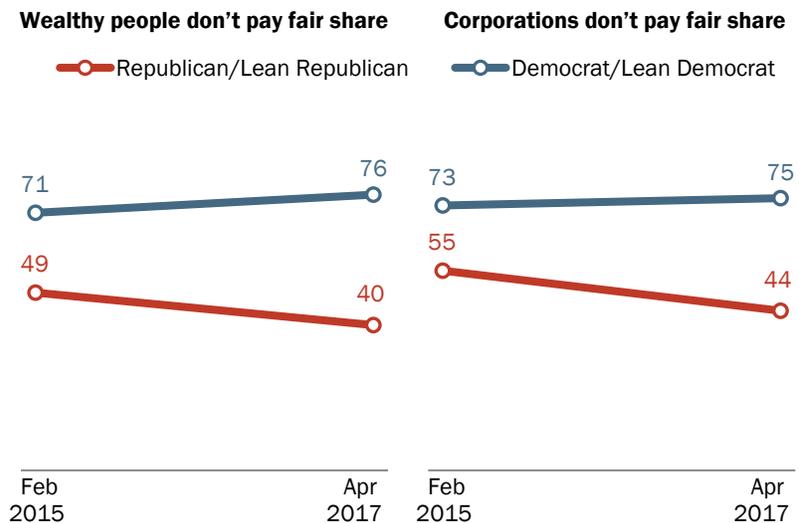
Overall, concerns about how the tax system functions have changed little since [February 2015](#). But on the two top concerns, the partisan gap has increased, largely because of changing attitudes among Republicans.

Two years ago, a 55% majority of Republicans said they were bothered a lot by the feeling that some corporations did not pay their fair share of taxes. Today, 44% of Republicans express this concern. Among Democrats, there has been virtually no change in the share saying they are bothered a lot by corporations not paying their fair share (73% then, 75% today).

Similarly, today, a smaller share of Republicans is bothered a lot by the feeling that some wealthy people do not pay their fair share of taxes (49% in 2015, 40% today). Again, there has been little change among Democrats in this view (71% then, 76% today).

Decline in share of Republicans concerned that corporations, wealthy people don't pay 'fair share'

% who say they are bothered 'a lot' by the feeling that some ...



Source: Survey conducted April 5-11, 2017.

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Concerns about aspects of the tax system by income

Most Americans at all levels of income say they are bothered a lot by the feeling that some corporations and wealthy people do not pay their fair share of the tax burden. But the complexity of the tax system is more of a concern among those with greater annual family income than those with less in annual earnings.

About half of those with family incomes of \$100,000 or more (53%) are bothered a lot by the complexity of the federal tax system, while somewhat fewer of those with incomes between \$30,000 and \$100,000 say the same (45%). Only about a third (34%) of those with family incomes of \$30,000 or less are bothered a lot by the complexity of federal taxes.

Notably, there is little variation by income level on views of the personal tax burden. Only about three-in-ten across all income categories say this bothers them a lot.

The feeling that some corporations and wealthy people are not paying their fair share of taxes is more likely to be cited as bothersome by people with low family incomes than by those with higher incomes.

Complexity of tax system a greater concern among those with higher than lower family incomes

% who say each bothers them 'a lot' about the federal tax system

	Complexity of tax system %	Amount you pay in taxes %	The feeling that some ___ don't pay their fair share		
			Corp-orations %	Wealthy people %	Poor people %
Total	43	27	62	60	20
<i>Family income</i>					
\$100,000 or more	53	30	56	54	17
\$75,000 to \$99,999	45	26	55	51	17
\$30,000 to \$74,999	45	28	65	61	22
Less than \$30,000	34	26	67	66	21
High-low diff	+19	+4	-11	-12	-4

Note: Significant differences in **bold**.

Source: Survey conducted April 5-11, 2017.

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About half of all Republicans and Republican leaners are bothered a lot by the complexity of the federal tax system, but this more of a concern for high-income Republicans than for those with lower incomes.

About six-in-ten (59%) of Republicans with family incomes of more than \$75,000 a year say the complexity of the tax system bothers them a lot, compared with 48% of those with incomes of \$30,000 to \$75,000 and 37% of those making less than \$30,000 annually.

There also are income differences among Republicans in concerns over other aspects of the tax system, including the amount they pay in taxes and the feeling that some corporations and wealthy people do not pay their fair share of taxes.

Among Democrats, there are only modest differences in concerns over the complexity of the tax system and the amount that they pay in taxes.

Income differences among Republicans over complexity of the tax system, their own tax burden

% who say each bothers them 'a lot' about the federal tax system

	Complexity of tax system %	Amount you pay in taxes %	The feeling that some ___ don't pay their fair share		
			Corporations %	Wealthy people %	Poor people %
All Rep/Lean Rep	49	35	44	40	26
<i>Family income</i>					
\$75,000 or more	59	43	37	33	25
\$30,000 to \$74,999	48	34	47	41	27
Less than \$30,000	37	25	51	45	26
All Dem/Lean Dem	39	21	75	76	15
<i>Family income</i>					
\$75,000 or more	41	13	76	76	8
\$30,000 to \$74,999	43	24	79	78	18
Less than \$30,000	31	24	73	74	19

Source: Survey conducted April 5-11, 2017.

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Who thinks they pay ‘more than their fair share’ of taxes?

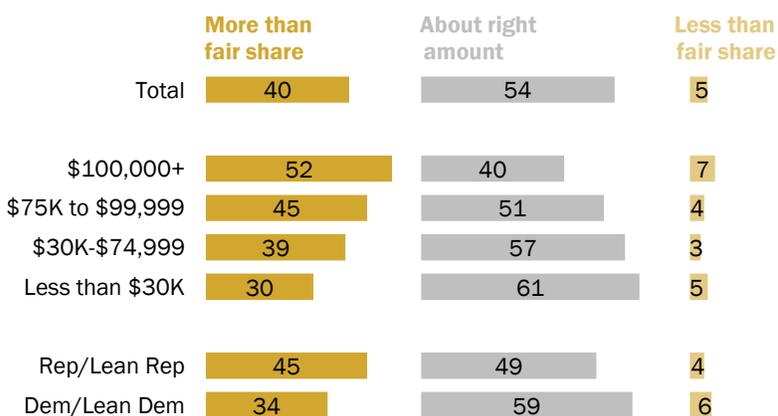
Overall, 54% of Americans say they pay about the right amount in taxes, considering what they get from the federal government, while 40% say they pay more than their fair share. Just 5% believe they pay less than their fair share.

Currently those in higher income families are more likely than those in lower income families to feel they are paying more than their fair share. About half (52%) of those with annual family incomes of \$100,000 or more say they pay more than their fair share. By comparison, just 30% of those with family incomes of less than \$30,000 say they pay more than their fair share.

Today, Republicans are more likely than Democrats to say that they are asked to pay more than their fair share in taxes (45% vs. 33%). Two years ago, there also was a sizable partisan gap in views of people’s personal tax burden; 48% of Republicans said they paid more than their fair share, compared with 33% of Democrats.

Republicans divided on whether their tax burden is fair; most Democrats say they pay right amount

% who say they pay ___ of taxes, considering what they get from the federal government



Note: Don't know responses not shown.
Source: Survey conducted April 5-11, 2017.

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In 2011, however, majorities of both Republicans (54%) and Democrats (55%) felt they were paying about their fair share of taxes. About four-in-ten in both parties said they were paying more than their fair share (39% of Republicans, 37% of Democrats).

Acknowledgements

This report is a collaborative effort based on the input and analysis of the following individuals:

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Methodology

The analysis in this report is based on telephone interviews conducted April 5-11, 2017 among a national sample of 1,501 adults, 18 years of age or older, living in all 50 U.S. states and the District of Columbia (375 respondents were interviewed on a landline telephone, and 1,126 were interviewed on a cell phone, including 693 who had no landline telephone). The survey was conducted by interviewers at Princeton Data Source under the direction of Princeton Survey Research Associates International. A combination of landline and cell phone random digit dial samples were used; both samples were provided by Survey Sampling International. Interviews were conducted in English and Spanish. Respondents in the landline sample were selected by randomly asking for the youngest adult male or female who is now at home. Interviews in the cell sample were conducted with the person who answered the phone, if that person was an adult 18 years of age or older. For detailed information about our survey methodology, see <http://www.pewresearch.org/methodology/u-s-survey-research/>

The combined landline and cell phone sample are weighted using an iterative technique that matches gender, age, education, race, Hispanic origin and nativity and region to parameters from the 2015 Census Bureau's American Community Survey and population density to parameters from the Decennial Census. The sample also is weighted to match current patterns of telephone status (landline only, cell phone only, or both landline and cell phone), based on extrapolations from the 2016 National Health Interview Survey. The weighting procedure also accounts for the fact that respondents with both landline and cell phones have a greater probability of being included in the combined sample and adjusts for household size among respondents with a landline phone. The margins of error reported and statistical tests of significance are adjusted to account for the survey's design effect, a measure of how much efficiency is lost from the weighting procedures.

The following table shows the unweighted sample sizes and the error attributable to sampling that would be expected at the 95% level of confidence for different groups in the survey:

Survey conducted Apr. 5-11, 2017

Group	Unweighted sample size	Plus or minus ...
Total sample	1,501	2.9 percentage points
Form 1	746	4.1 percentage points
Form 2	755	4.1 percentage points
Republican/Lean Rep (F1/F2)	630 (326/304)	4.5 (6.2/6.5) percentage points
Democrat/Lean Dem (F1/F2)	771 (369/402)	4.1 (5.9/5.6) percentage points

Sample sizes and sampling errors for other subgroups are available upon request.

In addition to sampling error, one should bear in mind that question wording and practical difficulties in conducting surveys can introduce error or bias into the findings of opinion polls.

Pew Research Center undertakes all polling activity, including calls to mobile telephone numbers, in compliance with the Telephone Consumer Protection Act and other applicable laws.

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**PEW RESEARCH CENTER
APRIL 2017 POLITICAL SURVEY
FINAL TOPLINE
APRIL 5-11, 2017
N=1,501**

QUESTIONS 1-3, 11-13, 19-21, 25-26, 30-32, 36-37b, 41-43, 46-50, 55-57, 61-63 HELD FOR FUTURE RELEASE

NO QUESTIONS 4-10, 14-18, 22-24, 27-29, 33-35, 38-40, 44-45, 51-54, 58-60, 64

Now thinking about taxes ...

ASK FORM 2 ONLY [N=755]:

Q.65F2 How fair do you think our present federal tax system is? Overall would you say that our tax system is
[READ IN ORDER]

	<u>Very fair</u>	Moderately <u>fair</u>	Not too <u>fair</u>	Not fair <u>at all</u>	(VOL.) <u>DK/Ref</u>
Apr 5-11, 2017	2	40	29	27	1
Feb 18-22, 2015	4	46	24	24	1
Dec 7-11, 2011	3	40	31	24	3
CNN: Apr 9-11, 2010	4	45	30	20	1
NPR/Kaiser/Harvard: March 2003	4	47	32	16	1
Time/CNN: March 1997	3	42	31	23	2
Time/CNN: May 1985	2	41	31	24	2

ASK FORM 1 ONLY [N=746]:

Q.66F1 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?

	<u>More than fair share</u>	<u>Less than fair share</u>	<u>About the right amount</u>	<u>Don't know/ Refused</u>
Apr 5-11, 2017	40	5	54	2
Sep 16-Oct 4, 2015	40	4	54	2
Feb 18-22, 2015	40	4	53	2
Dec 7-11, 2011	38	5	52	5
Mar 11-21, 2010	43	3	50	3
Feb, 2000	55	1	41	3
Oct, 1997	52	2	45	1

TREND FOR COMPARISON

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

NPR/Kaiser/Harvard: May, 2000 55 2 42 1

ASK ALL:

Q.67 Please tell me how much, if at all, each of the following bothers you about the federal tax system? First, **[INSERT ITEM; RANDOMIZE]** does this bother you a lot, some, not too much, or not at all? How about **[NEXT ITEM]**? **[IF NECESSARY: Does this bother you a lot, some, not too much, or not at all?]**

	<u>A lot</u>	<u>Some</u>	<u>Not too much</u>	<u>Not at all</u>	(VOL.) <u>DK/Ref</u>
a. The amount you pay in taxes					
Apr 5-11, 2017	27	26	25	21	1
Feb 18-22, 2015	27	26	27	19	2

Q.67 CONTINUED ...

	<u>A lot</u>	<u>Some</u>	<u>Not too much</u>	<u>Not at all</u>	(VOL.) <u>DK/Ref</u>
b. The complexity of the tax system					
Apr 5-11, 2017	43	29	16	10	2
Feb 18-22, 2015	44	28	17	8	3
c. The feeling that some wealthy people don't pay their fair share					
Apr 5-11, 2017	60	18	9	12	1
Feb 18-22, 2015	61	18	10	10	2
d. The feeling that some poor people don't pay their fair share					
Apr 5-11, 2017	20	20	22	36	2
Feb 18-22, 2015	20	22	22	34	2
e. The feeling that some corporations don't pay their fair share					
Apr 5-11, 2017	62	18	9	9	1
Feb 18-22, 2015	64	18	9	8	1

NO QUESTIONS 68-69, 73-79, 85-91, 93-94**QUESTIONS 70, 82-84 PREVIOUSLY RELEASED****QUESTIONS 71-72, 80-81, 92, 95-96 HELD FOR FUTURE RELEASE****ASK ALL:**

PARTY In politics TODAY, do you consider yourself a Republican, Democrat, or independent?

ASK IF INDEP/NO PREF/OTHER/DK/REF (PARTY=3,4,5,9):

PARTYLN As of today do you lean more to the Republican Party or more to the Democratic Party?

	<u>Republican</u>	<u>Democrat</u>	<u>Independent</u>	(VOL.) <u>No preference</u>	(VOL.) <u>Other party</u>	(VOL.) <u>DK/Ref</u>	<u>Lean Rep</u>	<u>Lean Dem</u>
Apr 5-11, 2017	24	31	42	2	1	*	17	20
Feb 7-12, 2017	23	34	37	3	1	2	15	18
Jan 4-9, 2017	25	28	41	4	*	1	18	19
Nov 30-Dec 5, 2016	24	33	35	5	1	3	15	16
Oct 20-25, 2016	26	33	36	3	*	2	15	17
Aug 23-Sep 2, 2016	27	32	33	5	*	3	11	16
Aug 9-16, 2016	27	32	35	2	1	2	13	16
Jun 15-26, 2016	24	33	37	4	1	2	16	16
Apr 12-19, 2016	25	32	37	3	1	2	16	17
Yearly Totals								
2016	25.4	32.0	36.5	3.4	.5	2.2	14.6	17.0
2015	23.7	30.4	40.1	3.6	.4	1.8	16.4	17.3
2014	23.2	31.5	39.5	3.1	.7	2.0	16.2	16.5
2013	23.9	32.1	38.3	2.9	.5	2.2	16.0	16.0
2012	24.7	32.6	36.4	3.1	.5	2.7	14.4	16.1
2011	24.3	32.3	37.4	3.1	.4	2.5	15.7	15.6
2010	25.2	32.7	35.2	3.6	.4	2.8	14.5	14.1
2009	23.9	34.4	35.1	3.4	.4	2.8	13.1	15.7
2008	25.7	36.0	31.5	3.6	.3	3.0	10.6	15.2
2007	25.3	32.9	34.1	4.3	.4	2.9	10.9	17.0
2006	27.8	33.1	30.9	4.4	.3	3.4	10.5	15.1
2005	29.3	32.8	30.2	4.5	.3	2.8	10.3	14.9
2004	30.0	33.5	29.5	3.8	.4	3.0	11.7	13.4

PARTY/PARTYLN CONTINUED ...

				(VOL.)	(VOL.)	(VOL.)	Lean	Lean
	<u>Republican</u>	<u>Democrat</u>	<u>Independent</u>	No preference	Other party	DK/Ref	<u>Rep</u>	<u>Dem</u>
2003	30.3	31.5	30.5	4.8	.5	2.5	12.0	12.6
2002	30.4	31.4	29.8	5.0	.7	2.7	12.4	11.6
2001	29.0	33.2	29.5	5.2	.6	2.6	11.9	11.6
2001 <i>Post-Sept 11</i>	30.9	31.8	27.9	5.2	.6	3.6	11.7	9.4
2001 <i>Pre-Sept 11</i>	27.3	34.4	30.9	5.1	.6	1.7	12.1	13.5
2000	28.0	33.4	29.1	5.5	.5	3.6	11.6	11.7
1999	26.6	33.5	33.7	3.9	.5	1.9	13.0	14.5
1998	27.9	33.7	31.1	4.6	.4	2.3	11.6	13.1
1997	28.0	33.4	32.0	4.0	.4	2.3	12.2	14.1
1996	28.9	33.9	31.8	3.0	.4	2.0	12.1	14.9
1995	31.6	30.0	33.7	2.4	.6	1.3	15.1	13.5
1994	30.1	31.5	33.5	1.3	--	3.6	13.7	12.2
1993	27.4	33.6	34.2	4.4	1.5	2.9	11.5	14.9
1992	27.6	33.7	34.7	1.5	0	2.5	12.6	16.5
1991	30.9	31.4	33.2	0	1.4	3.0	14.7	10.8
1990	30.9	33.2	29.3	1.2	1.9	3.4	12.4	11.3
1989	33	33	34	--	--	--	--	--
1987	26	35	39	--	--	--	--	--

NO QUESTIONS 97, 99**QUESTION 98 HELD FOR FUTURE RELEASE**