

FOR RELEASE April 4, 2019

Growing Partisan Divide Over Fairness of the Nation's Tax System

Only about a third of Americans approve of 2017 tax law

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RECOMMENDED CITATION

Pew Research Center, April, 2019, "Growing Partisan Divide Over Fairness of the Nation's Tax System"

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Growing Partisan Divide Over Fairness of the Nation's Tax System

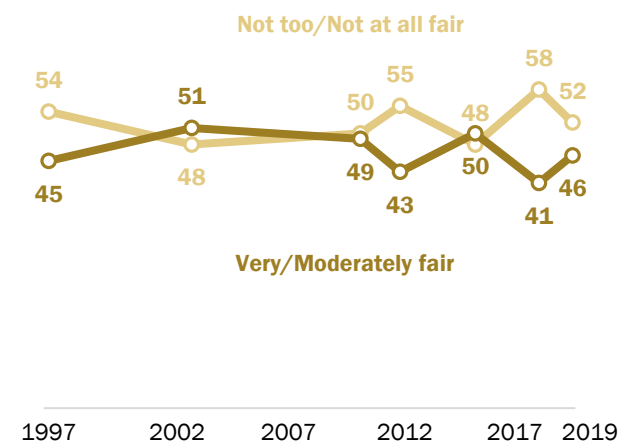
Only about a third of Americans approve of 2017 tax law

As the April 15 tax deadline approaches, overall public views of the fairness of the nation's tax system have changed only modestly since 2017, before passage of major tax legislation. However, partisan differences on tax fairness have increased considerably since then, and now are wider than at any point in at least two decades.

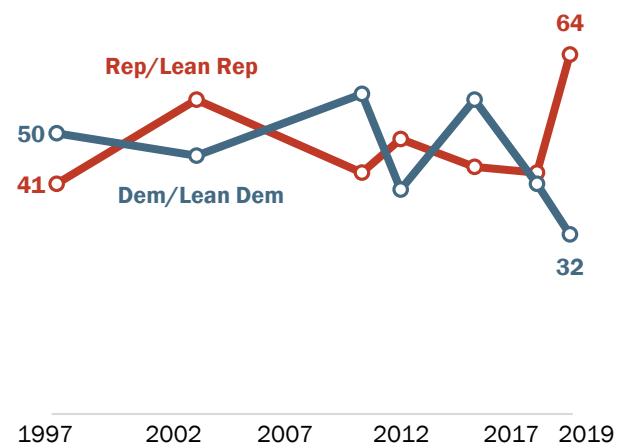
Two years ago, Republicans and Democrats had similar views of the fairness of the tax system. Today, 64% of Republicans and Republican-leaning independents say the present tax system is very or moderately fair; just half as many Democrats and Democratic leaners (32%) view the tax system as fair. The share of Republicans who say the tax system is fair has increased 21 percentage points since 2017. Over this period, the share of Democrats viewing the tax system as fair has declined nine points.

Widest partisan gap in views of fairness of tax system in at least two decades

% who say the present federal tax system is ...



% who say the present federal tax system is very/moderately fair



Note: Don't know responses not shown.

Source: Survey of U.S. adults conducted March 20-25, 2019.

Trend sources: Time/CNN, NPR/Kaiser/Harvard and CNN polls.

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The survey by Pew Research Center, conducted March 20-25 among 1,503 adults, finds that more than a year after the new tax law was enacted, public approval remains relatively unchanged (36% approve of the tax law, while 49% disapprove). However, fewer Republicans strongly approve of the law than did so in January 2018.

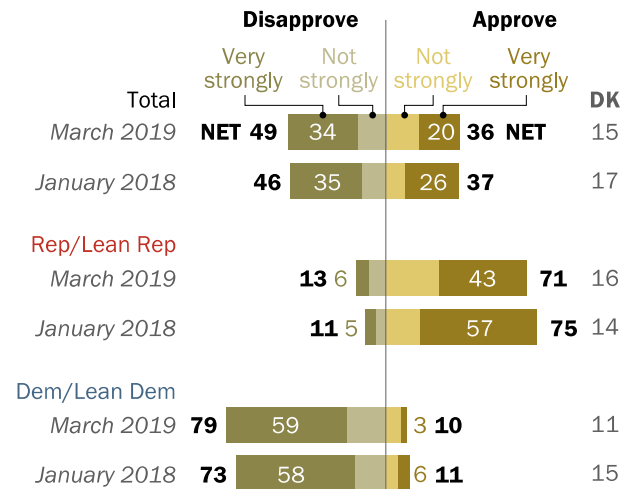
About seven-in-ten Republicans (71%) approve of the tax law, including 43% who strongly approve. Early last year, about the same share of Republicans approved of the tax law (75%), but a majority (57%) strongly approved.

Most Democrats continue to express negative views of the tax law. Today, 79% of Democrats disapprove, including 59% who strongly disapprove.

Americans are about as likely to say they understand how the tax law affects them as was the case in January 2018. A majority of Americans say they understand how the tax law has affected them and their family “very well” (26%) or “somewhat well” (37%). However, a third say they understand the law’s impact not too well or not at all well.

Overall views of tax law little changed; fewer Republicans ‘strongly approve’

% who ___ of the tax law passed by Donald Trump and Congress in 2017



Note: Figures may not add to 100% because of rounding.
Source: Survey of U.S. adults conducted March 20-25, 2019.

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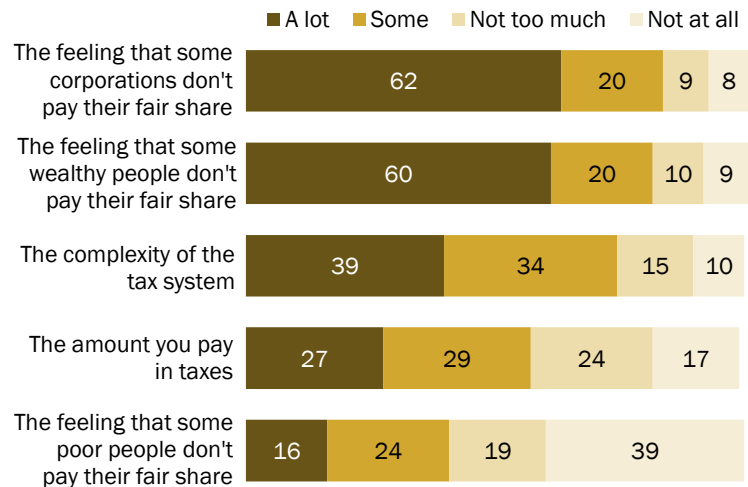
The public's overall frustrations with the federal tax system have changed little since April 2017, the survey finds.

Overall, about six-in-ten Americans say they are bothered "a lot" by the feeling that some corporations (62%) and wealthy people (60%) do not pay their fair share in taxes.

Fewer American express strong concerns about the complexity of the tax system (39% say they are bothered a lot by this), the amount they pay in taxes (27%) and whether poor people pay their fair share in taxes (16%).

Top tax frustrations: Feeling that some corporations and wealthy people don't pay their fair share

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



Note: Don't know responses not shown.

Source: Survey of U.S. adults conducted March 20-25, 2019.

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The public's views of the fairness of the U.S. economic system have changed little in recent years – and remain deeply divided along partisan lines. Currently, 63% of Americans say the “economic system unfairly favors powerful interests,” while just 34% say it is “generally fair to most Americans.” About twice as many Democrats (81%) as Republicans (40%) say the country's economic system is unfair.

Similarly, opinions on whether corporate profits are excessive have been stable. A 56% majority says business corporations make too much profit, compared with 39% who say their profits are “fair and reasonable.” While 72% of Democrats say corporations make too much profit, only 38% of Republicans say the same.

Partisans close divisions on some concerns over the tax system as other divisions widen

While increasing shares of Democrats say they are bothered “a lot” by the feeling that some corporations and wealthy people do not pay their fair share in taxes (79% of Democrats say this about each), Republicans’ concerns over these issues have lessened.

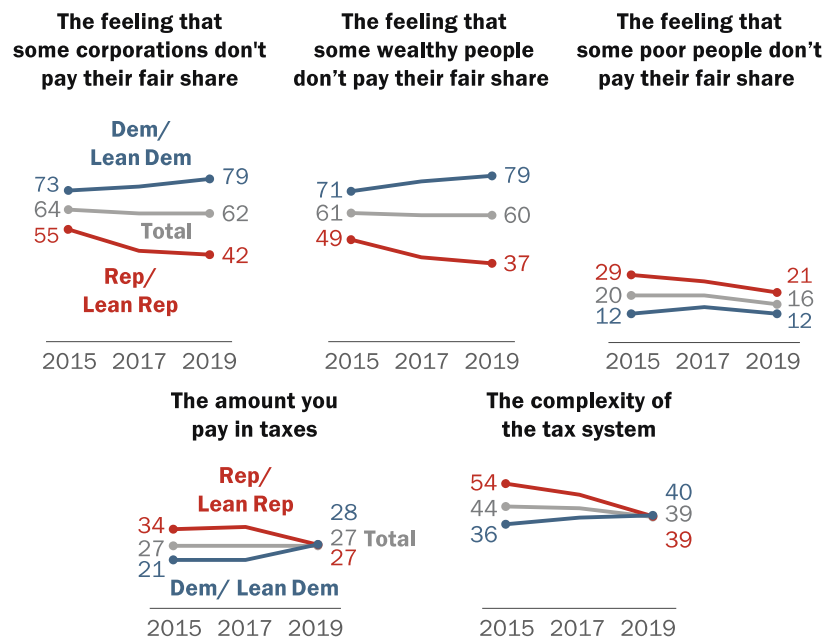
Today, 42% of Republicans say they are bothered a lot by the feeling that some corporations do not pay their fair share of taxes (down from 55% in 2015). And just 37% of Republicans are bothered a great deal by the feeling that some wealthy people do not pay their fair share (49% said this in 2015).

Republicans’ concerns over the complexity of the tax system and how much they pay in taxes also have declined. About four-in-ten Republicans (39%) say they are bothered a lot by the complexity of the tax system, down 15 percentage points since 2015 and 10 points since 2017. Democrats’ views have changed little since 2015; today, 40% say they are bothered a lot by the complexity of the tax system.

There has been a modest decrease in the share of Republicans who say they are bothered a lot by the amount they pay in taxes (27% now, 35% two years ago). Over the past two years, there has been a comparable rise in the share of Democrats saying they are bothered a lot by how much they pay in taxes (28% now, 21% in 2017).

Widening partisan differences in concerns that corporations and wealthy don’t pay fair share

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



Source: Survey of U.S. adults conducted March 20-25, 2019.

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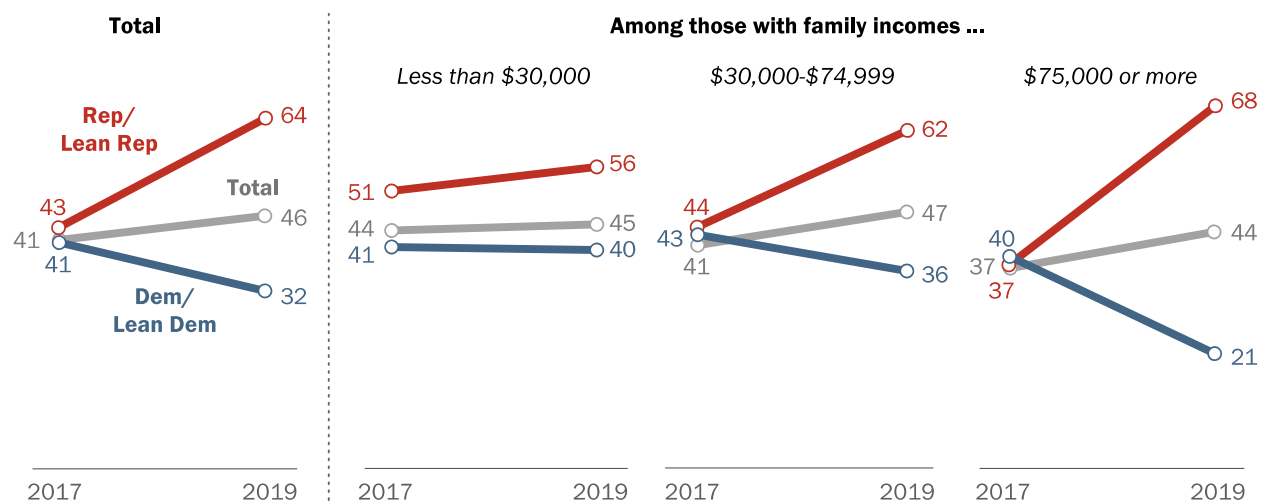
Stark differences in views of tax fairness between higher-income Republicans and Democrats

Today, about two-thirds of Republicans and Republican leaners (64%) say the present federal tax system is very or moderately fair; only about a third of Democrats and Democratic leaners (32%) say the same. In October 2017, there was not a significant gap in Republicans' and Democrats' views of the fairness of the tax system.

While Republicans and Democrats across income categories differ in their views of tax fairness, the gaps are widest – and the shift most pronounced – among those with family incomes of \$75,000 or more. Currently, 68% of Republicans with incomes of at least \$75,000 say the tax system is very or moderately fair, up from just 37% in 2017. By contrast, the share of Democrats who view the tax system as fair has declined 19 percentage points since then (from 40% to 21%).

Republicans and Democrats with incomes of at least \$75,000 sharply diverge in views of fairness of the federal tax system

% who say the present federal tax system is very or moderately fair



Source: Survey of U.S. adults conducted March 20-25, 2019.

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Assessments of 2017 tax law more negative than positive in many demographic groups

Across many demographic groups, assessments of the 2017 tax law are more negative than positive overall. And partisan differences in the law, which were evident in January 2018 shortly after it was enacted, are about as wide today as they were then.

Democrats, regardless of ideology, overwhelmingly disapprove of the tax law, while there are wider ideological differences among Republicans.

Overall, 71% of Republicans and Republican leaners approve of the law. Conservative Republicans are more likely than moderate and liberal Republicans to approve of the tax law (80%, compared with 55%).

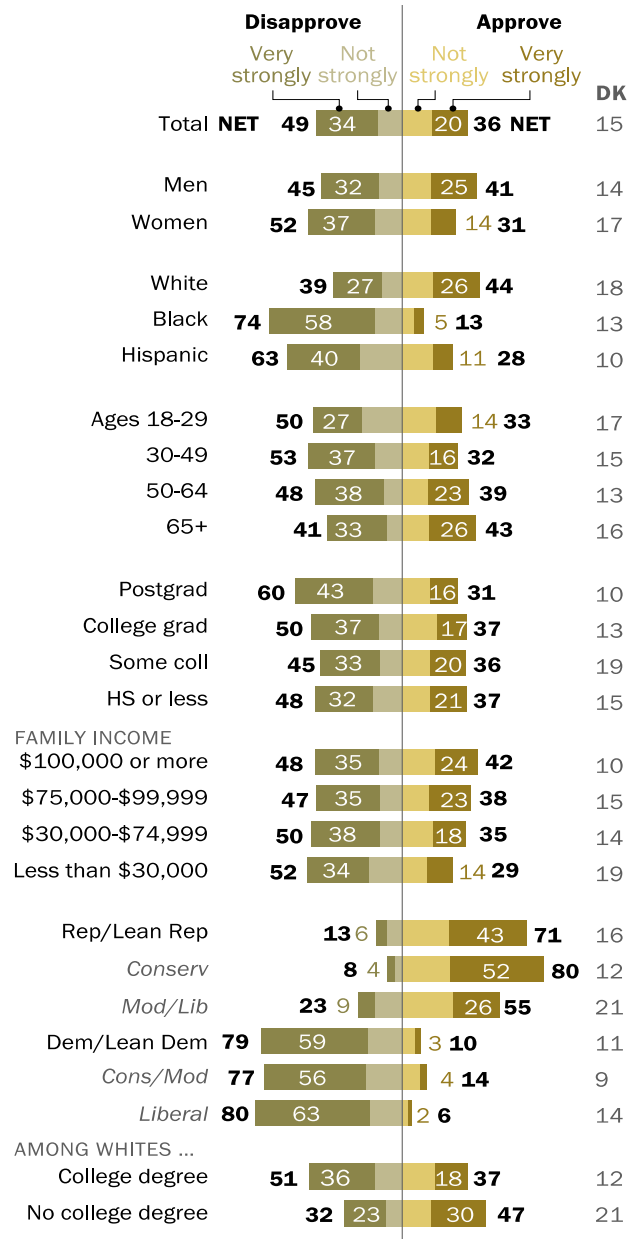
By contrast, sizable majorities of both liberal (80%) and conservative and moderate (77%) Democrats and Democratic leaners say they disapprove of the law.

Adults 65 and older are divided in their views of the tax law: 43% approve, while 41% disapprove. Among younger age cohorts, more disapprove than approve of the law.

While views of the tax law are more negative than positive across all educational groups, those with postgraduate degrees are more likely than others to say they disapprove of the law (60% say this, compared to 48% of those with less education).

Wide partisan differences in views of 2017 tax law

% who ___ of the tax law passed by Trump and Congress



Notes: Figures may not add to 100% because of rounding. Whites and blacks include only those who are not Hispanic; Hispanics are of any race.

Source: Survey of U.S. adults conducted March 20-25, 2019.

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Among whites, views of the tax law are significantly different between those with and without a college degree. About half of whites with a college degree or more (51%) disapprove of the law, while 37% approve. Among whites without a college degree, the balance of opinion is roughly the reverse: 47% approve; 32% disapprove.

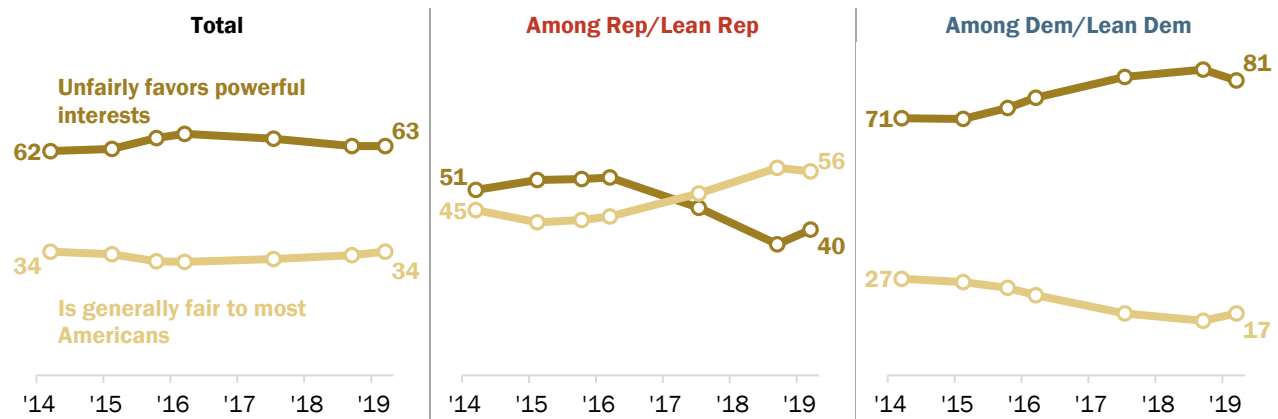
Views of economic fairness

Most Americans (63%) say the economic system in the United States unfairly favors powerful interests; only about a third (34%) say it is generally fair to most Americans. The share saying the economic system is unfair has remained largely stable since 2014.

Republicans' and Democrats' attitudes about the fairness of the economic system have been moving in opposite directions over the past few years. In 2014, there was a 20 percentage-point gap between the shares of Republicans (51%) and Democrats (71%) who said the economy unfairly favors powerful interests; that gap is now 41 points (40% of Republicans vs. 81% of Democrats). While about eight-in-ten Democrats and Democratic leaners say the economic system is unfair, a majority of Republicans and Republican leaners (56%) now say the economic system is generally fair to most Americans.

Continued partisan gap in views of fairness of U.S. economic system

% who say the economic system in this country ...



Note: Don't know responses not shown.

Source: Survey of U.S. adults conducted March 20-25, 2019.

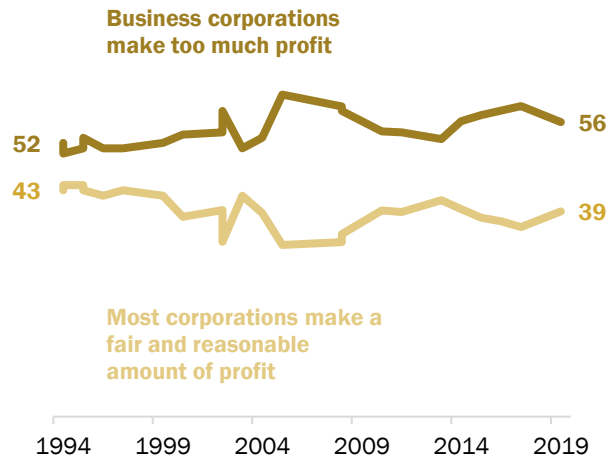
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The public continues to say that “business corporations make too much profit.” Today, 56% of the public says corporations make too much profit; 39% say “most corporation make a fair and reasonable amount of profit.” These views have held largely steady since 1994.

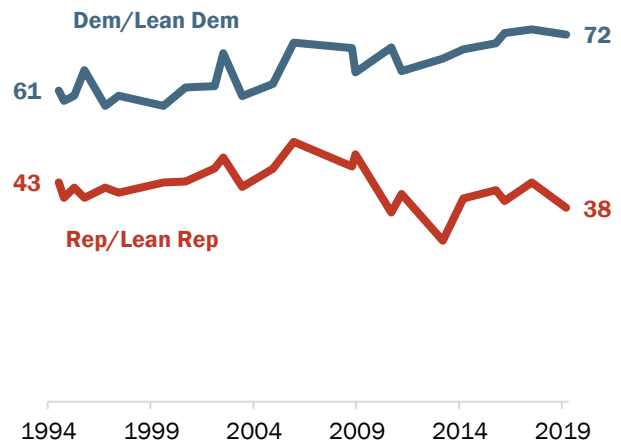
Nearly three-quarters of Democrats and Democratic leaners (72%) say corporations make too much profit, while about a quarter (24%) say corporate profits are reasonable. Conversely, 56% of Republicans and Republican leaners say most businesses’ profits are fair and reasonable, while 38% say businesses are profiting too much.

Majority of Americans say business corporations make too much profit

% who say ...



% who say business corporations make too much profit



Note: Don't know responses not shown.

Source: Survey of U.S. adults conducted March 20-25, 2019.

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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 March 20-25, 2019 among a national sample of 1,503 adults, 18 years of age or older, living in all 50 U.S. states and the District of Columbia (300 respondents were interviewed on a landline telephone, and 1,203 were interviewed on a cell phone, including 792 who had no landline telephone). The survey was conducted by interviewers under the direction of Abt Associates. A combination of landline and cell phone random-digit-dial samples were used; both samples were provided by Survey Sampling International, LLC. 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. The weighting procedure corrected for the different sampling rates. For detailed information about our survey methodology, see <http://www.pewresearch.org/methodology/u-s-survey-research/>.

The combined landline and cell phone sample is weighted using an iterative technique that matches gender, age, education, race, Hispanic origin and nativity, and region to parameters from the 2017 Census Bureau's American Community Survey one-year estimates 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 2018 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 March 20-25, 2019

Group	Unweighted sample size	Plus or minus ...
Total sample	1,503	3.0 percentage points
Rep/Lean Rep	657	4.5 percentage points
Dem/Lean Dem	708	4.4 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
MARCH 2019 POLITICAL SURVEY
FINAL TOPLINE
MARCH 20-25, 2019
N=1,503**

QUESTIONS 1-2, 10, 14, 33-34, 47-49 PREVIOUSLY RELEASED

NO QUESTIONS 3-9, 11-13, 15-18, 21-24, 26-32, 35-43, 45-46

QUESTIONS 19-20, 25, 44 HELD FOR FUTURE RELEASE

ASK ALL:

Q.50 I'm going to read you some pairs of statements that will help us understand how you feel about a number of things. As I read each pair, tell me whether the FIRST statement or the SECOND statement comes closer to your own views — even if neither is exactly right. The first pair is **[READ AND RANDOMIZE PAIRS BUT NOT STATEMENTS WITHIN EACH PAIR, EXCEPT FOR ITEM d AND e WHICH SHOULD HAVE STATEMENTS RANDOMIZED WITHIN PAIR]. [IF NECESSARY: Next], [NEXT PAIR]. [IF NECESSARY: "Which statement comes closer to your views, even if neither is exactly right?"]**

	Business corporations <u>make too much profit</u>	Most corporations make a fair and reasonable <u>amount of profit</u>	(VOL.) Both/Neither/ <u>DK/Ref</u>	
a.				
	Mar 20-25, 2019	56	39	5
	Jun 8-Jul 9, 2017	59	36	5
	Mar 17-26, 2016	58	37	5
	Aug 27-Oct 4, 2015	57	38	5
	Jan 23-Mar 16, 2014	56	39	4
	Mar 13-17, 2013	53	41	6
	Feb 22-Mar 14, 2011	54	39	7
	Aug 25-Sep 6, 2010 (RVs)	54	39	6
	December, 2008	58	35	7
	October, 2008	59	33	8
	December, 2005	61	33	6
	December, 2004	53	39	8
	June, 2003	51	42	7
	July, 2002	58	33	9
	February, 2002	54	39	7
	September, 2000	54	38	8
	August, 1999	52	42	6
	June, 1997	51	43	6
	October, 1996	51	42	7
	October, 1995	53	43	4
	April, 1995	51	44	5
	October, 1994	50	44	6
	July, 1994	52	43	5

QUESTIONS 50b-c PREVIOUSLY RELEASED

	The economic system in this country unfairly <u>favors powerful interests</u>	The economic system in this country is generally <u>fair to most Americans</u>	(VOL.) Both/Neither/ <u>DK/Ref</u>
d.			
Mar 20-25, 2019	63	34	3
Sep 18-24, 2018	63	33	4
Jun 8-Jul 9, 2017	65	32	3
Mar 17-26, 2016	66	31	2
Aug 27-Oct 4, 2015	65	31	3
Feb 18-22, 2015	62	33	4
Jan 29-Feb 9, 2014	62	34	4

QUESTION 50e-f, 54-55, 58, 60-61 HELD FOR FUTURE RELEASE**NO QUESTIONS 51-53, 59, 62-63****QUESTIONS 56-57 PREVIOUSLY RELEASED****ASK ALL:**

Thinking about the tax system...

Q.64 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>
Mar 20-25, 2019	5	41	30	23	2
Oct 25-30, 2017	3	38	32	26	1
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 ALL:

Q.65 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>	Not too <u>much</u>	Not <u>at all</u>	(VOL.) <u>DK/Ref</u>
a.					
The amount you pay in taxes					
Mar 20-25, 2019	27	29	24	17	2
Apr 5-11, 2017	27	26	25	21	1
Feb 18-22, 2015	27	26	27	19	2
b.					
The complexity of the tax system					
Mar 20-25, 2019	39	34	15	10	2
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					
Mar 20-25, 2019	60	20	10	9	1

QUESTION 65 CONTINUED ...

	<u>A lot</u>	<u>Some</u>	<u>Not too much</u>	<u>Not at all</u>	(VOL.) DK/Ref
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					
Mar 20-25, 2019	16	24	19	39	2
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					
Mar 20-25, 2019	62	20	9	8	2
Apr 5-11, 2017	62	18	9	9	1
Feb 18-22, 2015	64	18	9	8	1

QUESTIONS 66-69 HELD FOR FUTURE RELEASE**ASK ALL:**

Next,

Q.70 Do you approve or disapprove of the tax law passed by Donald Trump and Congress in 2017?

ASK IF APPROVE OR DISAPPROVE (Q.70=1,2):

Q.70a Do you [approve/disapprove] very strongly, or not so strongly?

Mar 20-25 <u>2019</u>		Jan 10-15 <u>2018</u> ¹
36	Approve	37
20	Very strongly	26
16	Not so strongly	10
1	Don't know/Refused (VOL.)	*
49	Disapprove	46
34	Very strongly	35
14	Not so strongly	11
*	Don't know/Refused (VOL.)	1
15	Don't know/Refused	17

ASK ALL:Q.71 How well do you feel you understand how the tax law has affected you and your family **[READ]**?

Mar 20-25 <u>2019</u>		Jan 10-15 <u>2018</u>
26	Very well	30
37	Somewhat well	35
20	Not too well	18
13	Not at all well	13
5	Don't know/Refused (VOL.)	4

NO QUESTIONS 72-74**QUESTIONS 75-77 PREVIOUSLY RELEASED**

¹ In January 2018 the question read, "Do you approve or disapprove of the tax law passed by Donald Trump and Congress last month?"

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?

				(VOL.)	(VOL.)	(VOL.)	Lean	Lean
	<u>Republican</u>	<u>Democrat</u>	<u>Independent</u>	No	Other	<u>DK/Ref</u>	<u>Rep</u>	<u>Dem</u>
				preference	party			
Mar 20-25, 2019	26	30	37	3	1	3	14	19
Jan 9-14, 2019	25	31	40	2	1	2	16	18
Sep 18-24, 2018	25	32	37	3	1	2	15	18
Jun 5-12, 2018	25	31	38	3	1	2	15	18
Apr 25-May 1, 2018	27	28	38	4	1	2	14	19
Mar 7-14, 2018	26	28	41	3	*	1	17	18
Jan 10-15, 2018	26	33	34	3	1	3	12	18
Yearly Totals								
2018	25.7	30.8	37.6	3.0	.8	2.0	14.7	18.3
2017	23.6	31.4	39.4	3.3	.6	1.7	15.8	18.7
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
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 Post-Sept 11	30.9	31.8	27.9	5.2	.6	3.6	11.7	9.4
2001 Pre-Sept 11	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	--	--	--	--	--