
**2009 Tax Attitudes Study
Tax Foundation**

Datasheeted Questionnaire

Field Dates: February 18-27, 2009
Sample size: 2,002 adults 18+ years old

Methodology

Harris Interactive® conducted the study online within the United States between February 18 and 27, 2009 among 2,002 adults (aged 18 or older). Figures for age, sex, race, education, household income, and region were weighted where necessary to bring them into line with their actual proportions in the population. Propensity score weighting was also used to adjust for respondents' propensity to be online.

All surveys are subject to several sources of error. These include: sampling error (because only a sample of a population is interviewed); measurement error due to question wording and/or question order, deliberately or unintentionally inaccurate responses, nonresponse (including refusals), interviewer effects (when live interviewers are used) and weighting.

With one exception (sampling error) the magnitude of the errors that result cannot be estimated. There is, therefore, no way to calculate a finite "margin of error" for any survey and the use of these words should be avoided.

With pure probability samples, with 100 percent response rates, it is possible to calculate the probability that the sampling error (but not other sources of error) is not greater than some number. With a pure probability sample of 2,002 adults one could say with a ninety-five percent probability that the overall results have a sampling error of +/- 2.2 percentage points. However that does not take other sources of error into account. This online survey is not based on a probability sample and therefore no theoretical sampling error can be calculated.

About Harris Interactive®

Harris Interactive is the 13th largest and one of the fastest-growing market research firms in the world. The company provides innovative research, insights and strategic advice to help its clients make more confident decisions which lead to measurable and enduring improvements in performance. Harris Interactive is widely known for The Harris Poll, one of the longest running, independent opinion polls and for pioneering online market research methods. The company has built what it believes to be the world's largest panel of survey respondents, the Harris Poll Online. Harris Interactive serves clients worldwide through its North American, European and Asian offices, and through a global network of independent market research firms. More information about Harris Interactive may be obtained at www.harrisinteractive.com.

Notes on reading the results

The percentage of respondents has been included for each item. An asterisk (*) signifies a value of less than one-half percent. A dash represents a value of zero. Percentages may not always add up to 100% because of computer rounding or the acceptance of multiple answers from respondents answering that question.

SECTION 600 [SURVEY ITEMS]

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q600 Do you consider the amount of federal income tax you have to pay as...?

	2009	2007	2006	2005
Unweighted Base	2,002	2,012	2,017	2,013
Too high	56%	58%	59%	55%
About right	33%	31%	30%	33%
Too low	2%	2%	1%	2%
Not sure	10%	10%	9%	10%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q605 What is the maximum percentage of a person's income that should go to taxes – that is, all taxes, state, federal, and local?

	2009	2007	2006	2005
Unweighted Base	2,002	2,012	2,017	2,013
100%	*	*	-	-
90% - 99%	*	*	*	-
80% - 89%	*	*	*	-
70% - 79%	1%	*	*	-
60% - 69%	*	*	*	-
50% - 59%	2%	2%	1%	2%
40% - 49%	2%	1%	1%	3%
30% - 39%	7%	6%	6%	7%
20% - 29%	22%	20%	22%	23%
10% - 19%	42%	47%	43%	41%
1% - 9%	23%	22%	24%	20%
0%	1%	2%	1%	3%
<i>MEAN</i>	15.6	14.7	15	16

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q610 Thinking about all the government services you use during a year — national defense, roads, public schools, food stamps, Social Security, police protection and so on — how much would you say these are worth to you in dollars for one year? That is, how much would you be willing to pay for all the services provided to you by governments for one year?

	2009	2007
Unweighted Base	2,002	2,012
\$0 – 1,000	43%	43%
\$1,001 – 10,000	43%	46%
\$10,001 – 50,000	13%	9%
\$51,000 – 99,999	*	1%
\$100,000+	1%	1%
<i>MEAN</i>	\$7,634.90	\$7243.80

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q615 Considering all government services on the one hand and taxes on the other, which of the following statements comes closest to your view?

	2009	2007
Unweighted Base	2,002	2,012
Keep taxes and services about where they are	36%	41%
Decrease services and lower taxes	34%	32%
Increase services and raise taxes	10%	8%
Not sure	19%	20%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q620 Some taxes are paid to the federal government in Washington and some are paid to state and local governments. Using a scale of 1 to 5, where one means “very fair” and five means “not at all fair”, please indicate what you think of these federal taxes in terms of fairness.

2009

	Very fair (1)	(2)	Fair (3)	(4)	Not at all fair (5)	MEAN
Unweighted Base	2,002	2,002	2,002	2,002	2,002	2,002
Cigarette, beer and wine taxes	28%	11%	27%	15%	20%	2.9
Corporate income taxes	15%	9%	28%	20%	29%	3.4
Social Security payroll taxes	10%	9%	43%	20%	18%	3.3
Gas taxes	7%	6%	31%	26%	29%	3.6
Estate taxes	4%	5%	26%	27%	38%	3.9
Federal income taxes	6%	8%	39%	29%	18%	3.4

2007

	Very fair (1)	(2)	Fair (3)	(4)	Not at all fair (5)	MEAN
Unweighted Base	2,012	2,012	2,012	2,012	2,012	2,012
Cigarette, beer and wine taxes	29%	12%	24%	15%	21%	2.9
Corporate income taxes	16%	10%	32%	17%	25%	3.3
Social Security payroll taxes	8%	9%	42%	21%	19%	3.3
Gas taxes	6%	7%	24%	28%	35%	3.8
Estate taxes	5%	6%	23%	25%	42%	3.9
Federal income taxes	4%	9%	39%	31%	17%	3.5

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q625 Using a scale of 1 to 5, where one means “very fair” and five means “not at all fair”, please indicate what you think of these state and local taxes in terms of fairness.

2009

	Very fair (1)	(2)	Fair (3)	(4)	Not at all fair (5)	MEAN
Unweighted Base	2,002	2,002	2,002	2,002	2,002	2,002
Cigarette, beer and wine taxes	27%	9%	27%	16%	21%	2.9
State income taxes	8%	7%	41%	25%	19%	3.4
Retail sales taxes	7%	10%	46%	21%	15%	3.3
Motor vehicle taxes	5%	9%	40%	26%	21%	3.5
Gas taxes	7%	6%	29%	28%	30%	3.7
Local property taxes	5%	6%	33%	30%	25%	3.6

2007

	Very fair (1)	(2)	Fair (3)	(4)	Not at all fair (5)	MEAN
Unweighted Base	2,012	2,012	2,012	2,012	2,012	2,012
Cigarette, beer and wine taxes	27%	13%	22%	14%	24%	2.9
State income taxes	7%	10%	38%	24%	20%	3.4
Retail sales taxes	6%	11%	46%	23%	14%	3.3
Motor vehicle taxes	5%	10%	37%	27%	20%	3.5
Gas taxes	5%	8%	25%	26%	36%	3.8
Local property taxes	4%	8%	38%	27%	23%	3.6

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q630 How complex do you think the current federal income tax is?

	2009	2007	2006	2005
Unweighted Base	2,002	2,012	2,017	2,013
TOP 2 BOX (NET)	85%	83%	80%	81%
(4) Very complex	52%	50%	48%	46%
(3) Somewhat complex	32%	33%	32%	35%
BOTTOM 2 BOX (NET)	9%	11%	10%	11%
(2) Not too complex	8%	10%	9%	9%
(1) Not complex at all	1%	2%	1%	2%
Not sure	6%	5%	10%	8%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)**Q635** Which of the following statements best describes your opinion of the federal tax system?

	2009	2007	2006	2005
Unweighted Base	2,002	2,012	2,017	2,013
TOP 2 BOX (NET)	82%	78%	80%	77%
(1) It should be completely overhauled	42%	38%	40%	35%
(2) It needs major changes	40%	39%	40%	42%
BOTTOM 2 BOX (NET)	15%	18%	16%	18%
(3) It needs minor changes	12%	15%	14%	16%
(4) It is fine the way it is	2%	3%	2%	2%
None of these	3%	5%	4%	6%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)**Q640** Would you be willing to give up some federal tax deductions — such as the home mortgage interest deduction, the deduction for state-local taxes paid, or the deduction for education expenses — in exchange for an across-the-board cut in your federal income tax rates?

	2009	2007
Unweighted Base	2,002	2,012
Yes	44%	48%
No	22%	22%
Not sure	34%	31%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)**Q645** Do you personally favor or oppose completely eliminating the estate tax — that is, the tax on property left by people who die?

	2009	2007	2006	2005
Unweighted Base	2,002	2,012	2,017	2,013
Favor	67%	66%	68%	68%
Oppose	17%	19%	19%	17%
Not sure	16%	15%	14%	15%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q650 Thinking about your own tax burden, do you think this is fair, or do you feel everyone should be required to pay some minimum amount of tax to help fund government?

	2009	2007	2006	2005
Unweighted Base	2,002	2,012	2,017	2,013
Everyone should be required to pay some minimum amount of tax to help fund government	66%	61%	63%	59%
This is fair	19%	24%	21%	21%
Not sure	15%	15%	16%	20%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q652 Would you support or oppose the government redistributing wealth by a much higher income tax on high income earners?

	2009
Unweighted Base	2,002
TOP 2 BOX (NET)	31%
Strongly oppose	21%
Somewhat oppose	10%
Neither support nor oppose	10%
BOTTOM 2 BOX (NET)	52%
Somewhat support	23%
Strongly support	30%
Not at all sure	7%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q655 Thinking about your own situation, would you be willing to pay an additional \$8,798 in federal taxes to eliminate the deficit and balance the budget?

	2009
Unweighted Base	2,002
Yes, I would be willing to pay the additional tax	6%
No, I would not be willing to pay the additional tax	81%
Not sure	12%

PLEASE NOTE, AS THE AMOUNT OF THE BUDGET DEFICIT IS VERY DIFFERENT FROM LAST YEAR, WE ARE NOT TRENDING Q655 AND Q660

BASE: WILLING TO PAY TAX (Q655/1)

Q660 If you paid the extra \$8,798 in additional taxes, how do you believe today's Congress would use it?

	2009
Unweighted Base	2,002
To pay off the entire deficit	17%
To pay off part of the deficit and increase spending with the rest	32%
To mostly increase spending and not pay off the deficit	48%
Not sure	4%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q662 For each, please indicate if you would favor or oppose a government tax on that item.

2009

	Strongly favor (4)	Somewhat favor (3)	Somewhat oppose (2)	Strongly oppose (1)	<i>MEAN</i>
Unweighted Base	2,012	2,012	2,012	2,012	2,012
Sugary drinks	15%	21%	17%	41%	2.1
Foods with salt	6%	17%	21%	50%	1.8
"Junk food" in general	16%	23%	15%	41%	2.2

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q1664 In general, do you favor or oppose government-run gambling operations?

	2009
Unweighted Base	2,002
TOP 2 BOX (NET)	22%
Strongly oppose	12%
Somewhat oppose	10%
Neither support nor oppose	25%
BOTTOM 2 BOX (NET)	53%
Somewhat support	27%
Strongly support	26%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)**Q665** Have you ever heard of the following organizations?**2009**

	Have heard of	Have not heard of	Not sure
Unweighted Base	2,002	2,002	2,002
Heritage Foundation	50%	39%	13%
Brookings Institution	37%	55%	7%
Cato Institute	28%	63%	8%
Urban Institute	18%	71%	11%
Tax Foundation	18%	69%	13%
Center on Budget and Policy Priorities	15%	75%	10%

2007

	Have heard of	Have not heard of	Not sure
Unweighted Base	2,012	2,012	2,012
Heritage Foundation	41%	49%	9%
Brookings Institution	37%	57%	6%
Cato Institute	28%	64%	8%
Urban Institute	13%	75%	11%
Tax Foundation	13%	74%	13%
Center on Budget and Policy Priorities	12%	76%	12%

BASE: HAS HEARD OF AT LEAST ONE ORGANIZATION (Q665/1-6 ANY AND Q666/1)**Q670** How do you view the ideological or political leanings of these organizations?**2009**

	Unweighted Base	Conservative	Liberal	Libertarian	None/Non- Partisan	Not sure
Heritage Foundation	1,007	37%	6%	1%	3%	53%
Brookings Institution	772	14%	14%	2%	8%	62%
Cato Institute	628	20%	10%	9%	5%	57%
Urban Institute	371	4%	34%	1%	6%	54%
Tax Foundation	340	15%	12%	6%	7%	60%
Center on Budget and Policy Priorities	302	9%	19%	1%	18%	53%

2007

	Unweighted Base	Conservative	Liberal	Libertarian	None/Non- Partisan	Not sure
Heritage Foundation	945	33%	5%	*	3%	59%
Brookings Institution	921	16%	13%	1%	8%	62%
Cato Institute	690	18%	9%	13%	4%	56%
Urban Institute	330	2%	36%	*	6%	55%
Tax Foundation	275	15%	9%	6%	7%	62%
Center on Budget and Policy Priorities	302	13%	13%	*	11%	62%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q675 Have you ever heard of "Tax Freedom Day", that is the day each year when Americans have worked long enough to pay the nation's total tax bill?

	2009	2007
Unweighted Base	2,002	2,012
Yes	43%	50%
No	50%	43%
Not sure	7%	7%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q680 How are your taxes usually prepared?

	2009	2007	2006	2005
Unweighted Base	2,002	2,012	2,017	2,013
BY ME OR SOMEONE IN MY HOUSE (NET)	56%	56%	55%	54%
By me or someone in my house using tax forms	20%	17%	22%	24%
By me or someone in my house using computer software like TurboTax or TaxCut	36%	39%	33%	30%
I pay an outside tax preparer	35%	34%	36%	35%
By a friend or family member outside my house	5%	5%	5%	6%
Other	4%	5%	4%	6%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q685 For your 2006 tax return, will you take the standard deduction or will you itemize your deductions?

	2009	2007	2006	2005
Unweighted Base	2,002	2,012	2,017	2,013
Itemize my deductions	43%	45%	40%	44%
Take the standard deduction	42%	43%	46%	42%
Not sure	15%	12%	13%	14%

SECTION 100: DEMOGRAPHICS

Q102 Gender

Male	49%
Female	51%

Q106 Age

18 - 19	4%
20 - 24	7%
25 - 29	12%
30 - 34	8%
35 - 39	10%
40 - 44	7%
45 - 49	13%
50 - 54	9%
55 - 59	8%
60 - 64	7%
65 and over	15%

Q236 Race / Ethnicity

White	73%
Black	6%
Asian or Pacific Islander	1%
Native American or Alaskan native	*
Mixed racial background	1%
Other race	*
Hispanic	12%
African American	4%
Decline to answer	3%

Q238 Region

East	22%
Midwest	22%
South	32%
West	24%

Q210 Employment status

Employed full time	45%
Employed part time	12%
Self-employed	7%
Not employed, but looking for work	7%
Not employed and not looking for work	4%
Retired	18%
Student	10%
Homemaker	11%

Q216 Education

HIGH SCHOOL OR LESS (NET)	40%
Less than high school	*
Some high school	3%
High school or equivalent (e.g., GED)	37%
ATTENDED COLLEGE OR COLLEGE DEGREE (NET)	47%
Some college, but no degree	20%
Associate's degree	8%
College (e.g., B.A., B.S.)	18%
ATTENDED GRADUATE SCHOOL OR GRADUATE DEGREE (NET)	13%
Some graduate school, but no degree	4%
Graduate school (e.g., M.S., M.D., Ph.D.)	9%

Q232 Household Income

Less than \$15,000	8%
\$15,000 to \$24,999	8%
\$25,000 to \$34,999	8%
\$35,000 to \$49,999	12%
\$50,000 to \$74,999	17%
\$75,000 to \$99,999	12%
\$100,000 to \$124,999	9%
\$125,000 to \$149,999	5%
\$150,000 to \$199,999	4%
\$200,000 to \$249,999	1%
\$250,000 or more	1%
Decline to answer	14%

Q202 Marital Status

Single, never married	25%
Married	55%
Divorced	8%
Separated	2%
Widowed	4%
Living with partner	6%

Q206 Children in household

0	68%
1	15%
2	13%
3	3%
4	1
5+	*
Decline to answer	*
<i>MEAN</i>	<i>0.5</i>