
**2007 Tax Attitudes Study
Tax Foundation*****Datasheeted Questionnaire***Field Dates: March 5-12, 2007
Sample size: 2,012 adults 18+ years old

Methodology

Harris Interactive® conducted the study online within the United States between March 5 and 12, 2007 among 2,012 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 2,012 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 12th largest and fastest-growing market research firm in the world. The company provides research-driven 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 United States, Europe, and Asia offices, its wholly-owned subsidiary Novatris in France and through a global network of independent market research firms. The service bureau, HISB, provides its market research industry clients with mixed-mode data collection, panel development services as well as syndicated and tracking research consultation. 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...?

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

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

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?

	Total
Unweighted Base	2,012
\$0 - 1000	43%
\$1001 - 10000	46%
\$10001 - 50000	9%
\$51000 - 99999	1%
\$100000+	1%
<i>MEAN</i>	<i>\$7243.80</i>

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?

	Total
Unweighted Base	2,012
Keep taxes and services about where they are	41%
Decrease services and lower taxes	32%
Increase services and raise taxes	8%
Not sure	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.

	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.

	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?

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

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q635 Which of the following statements best describes your opinion of the federal tax system?

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

	Total
Unweighted Base	2,012
Yes	48%
No	22%
Not sure	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?

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

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q650 Last year 43.4 million Americans - that's one-third of all taxpayers – paid no federal income tax after deductions and credits. 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?

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

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q655 This year the U.S. budget deficit will be \$244 billion, or \$1,789 per individual tax return. Some people say it is important to balance the budget. Thinking about your own situation, would you be willing to pay an additional \$1,789 in federal taxes to eliminate the deficit and balance the budget?

	Total
Unweighted Base	2,012
Yes, I would be willing to pay the additional tax	10%
No, I would not be willing to pay the additional tax	76%
Not sure	14%

BASE: WILLING TO PAY TAX (Q655/1)

Q660 If you paid the extra \$1,789 in additional taxes, how do you believe today's Congress would use it?

	Total
Unweighted Base	241
To pay off the entire deficit	20%
To pay off part of the deficit and increase spending with the rest	28%
To mostly increase spending and not pay off the deficit	50%
Not sure	2%

BASE: ALL QUALIFIED RESPONDENTS (Q77/2)

Q680 How are your taxes usually prepared?

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

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

SECTION 100: DEMOGRAPHICS

Q102 Gender

Male	50%
Female	50%

Q106 Age

18 - 19	2%
20 - 24	6%
25 - 29	14%
30 - 34	7%
35 - 39	11%
40 - 44	8%
45 - 49	12%
50 - 54	9%
55 - 59	7%
60 - 64	6%
65 and over	17%
<i>MEAN</i>	<i>45.7</i>

Q236 Race / Ethnicity

White	72%
Black	7%
Asian or Pacific Islander	1%
Native American or Alaskan native	*
Mixed racial background	1%
Other race	*
Hispanic	13%
African American	4%
Decline to answer	2%

Q238 Region

East	22%
Midwest	23%
South	34%
West	21%

Q210 Employment status

Employed full time	50%
Employed part time	11%
Self-employed	9%
Not employed, but looking for work	4%
Not employed and not looking for work	2%
Retired	22%
Student	8%
Homemaker	10%

Q216 Education

HIGH SCHOOL OR LESS (NET)	43%
Less than high school	1%
Some high school	4%
High school or equivalent (e.g., GED)	38%
ATTENDED COLLEGE OR COLLEGE DEGREE (NET)	47%
Some college, but no degree	21%
Associate's degree	9%
College (e.g., B.A., B.S.)	18%
ATTENDED GRADUATE SCHOOL OR GRADUATE DEGREE (NET)	10%
Some graduate school, but no degree	3%
Graduate school (e.g., M.S., M.D., Ph.D.)	6%

Q232 Household Income

Less than \$15,000	9%
\$15,000 to \$24,999	9%
\$25,000 to \$34,999	9%
\$35,000 to \$49,999	13%
\$50,000 to \$74,999	17%
\$75,000 to \$99,999	12%
\$100,000 to \$124,999	8%
\$125,000 to \$149,999	4%
\$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	23%
Married	58%
Divorced	9%
Separated	2%

Widowed	4%
Living with partner	5%

Q206 Adults in household

1	19%
2	60%
3	14%
4	5%
5+	1%
Decline to answer	--
<i>MEAN</i>	2.1

Q206 Number of children in household

0	71%
1	15%
2	10%
3	3%
4	1%
5+	1%
Decline to answer	--
<i>MEAN</i>	0.5

Q208 Age of children

Kids under 11	64%
Kids 6-12	49%