



HARVARD UNIVERSITY
JOHN F. KENNEDY
SCHOOL OF GOVERNMENT

Toplines

National Public Radio/Kaiser Family Foundation/Kennedy School of Government

National Survey of Americans' Views on Taxes

April 2003

Methodology

The NPR/Kaiser Family Foundation/Kennedy School National Survey of Americans' Views on Taxes is part of an ongoing project of National Public Radio, the Henry J. Kaiser Family Foundation, and Harvard University's Kennedy School of Government. Representatives of the three sponsors worked together to develop the survey questionnaire and to analyze the results, with NPR maintaining sole editorial control over its broadcasts on the surveys. The project team includes:

From NPR: Marcus D. Rosenbaum, Senior Editor/Special Projects; Ellen Guettler, Assistant Editor.

From the Kaiser Family Foundation: Drew Altman, President and Chief Executive Officer; Matt James, Senior Vice President of Media and Public Education and Executive Director of kaisernetwork.org; Mollyann Brodie, Vice President, Director of Public Opinion and Media Research; and Rebecca Levin, Research Associate.

From the Kennedy School: Robert J. Blendon, a Harvard University professor who holds joint appointments in the School of Public Health and the Kennedy School of Government; Stephen R. Pelletier, Research Coordinator for the Harvard Opinion Research Program; John M. Benson, Managing Director of the Harvard Opinion Research Program; and Elizabeth Mackie, Research Associate.

The results of this project are based on a nationwide telephone survey, which was conducted between February 5 and March 17, 2003, among a random representative sample of 1,339 respondents 18 years of age or older. ICR/International Communications Research conducted the fieldwork for the survey. The margin of sampling error for the survey is plus or minus 3 percentage points for total respondents. For results based on subsets of respondents the margin of error is higher. Note that sampling error is only one of many potential sources of error in this or any other public opinion poll. For questions asked of fewer than 100 respondents, we believe there is insufficient data to draw meaningful conclusions, and this is noted in the topline.

Copies of this topline are available at www.kff.org or www.npr.org.

An asterisk () indicates a response of less than 1%.*

The Kaiser Family Foundation is an independent, national health philanthropy dedicated to providing information and analysis on health issues to policymakers, the media and the general public. It is not associated with Kaiser Permanent or Kaiser Industries.

I. General Questions

1. Would you describe the state of the nation's economy these days as excellent, good, not so good or poor?

	-----Excellent/Good-----			-----Not so good/Poor-----			Don't know	Refused
	NET	Excellent	Good	NET	Not so good	Poor		
Total	20	1	19	79	49	31	1	*

2. Would you describe the state of your own personal finances these days as excellent, good, not so good or poor?

	-----Excellent/Good-----			-----Not so good/Poor-----			Don't know	Refused
	NET	Excellent	Good	NET	Not so good	Poor		
Total	55	6	50	43	31	13	*	1

3. How much of the time do you trust the federal government in Washington to do what is right — just about always, most of the time, only some of the time, or none of the time?

	-----Just about always/Most-----			----Only some of the time/None----			Don't know	Refused
	NET	Just about always	Most of the time	NET	Only some of the time	None of the time		
Total	34	7	27	64	52	12	1	*

(Asked of one-half of total respondents; n = 662)

- 4a. What's more important to you, having the government provide needed services, or cutting taxes?

	Having the government provide needed services	Cutting taxes	Don't know	Refused
Total	66	31	2	*

(Asked of one-half of total respondents; n = 677)

- 4b. In general, would you rather have the federal government provide more services, even if it costs more in taxes, OR would you rather have lower taxes even though there would be fewer services?

	Would rather have more services even if it costs more in taxes	Would rather have lower taxes even though there would be fewer services	Don't know	Refused
Total	44	48	6	1

5. How fair do you think our present federal tax system is? Overall, would you say that our tax system is... very fair, moderately fair, not too fair, or not fair at all?

	-----FAIR-----			-----NOT FAIR-----			Don't know	Refused
	NET	Very fair	Moderately fair	NET	Not too fair	Not at all fair		
Total	51	4	47	48	32	16	1	*

6. Do you consider the amount of federal income tax you have to pay as too high, about right, or too low?

	Too high	About right	Too low	Don't know	Refused
Total	51	43	3	2	1

7. What's more important to you — (lowering your taxes), or (keeping down the federal deficit)?

	Lowering your taxes	Keeping down the federal deficit	Don't know	Refused
Total	41	53	5	1

- 7a. What's more important to you – (lowering your taxes), or (maintaining spending levels on domestic programs such as education, health care, and Social Security)?

	Lowering your taxes	Maintaining spending levels on domestic programs	Don't know	Refused
Total	18	80	2	1

8. Which of the following statements comes closest to expressing your overall view of the federal tax system in this country? (1) On the whole, the federal tax system works pretty well and Congress should make only minor changes to make it work better. (2) there is so much wrong with the federal tax system that Congress should completely change it.

	On the whole, the federal tax system works pretty well and Congress should make only minor changes to make it work better	There is so much wrong with the federal tax system that Congress should completely change it	Don't know	Refused
Total	44	52	3	*

9. Some of the biggest taxes that individuals have to pay are (ROTATE ORDER: income taxes, Social Security taxes, sales taxes, and property taxes). No one likes to pay taxes, but thinking about these four taxes, I'd like you to rank them, starting with the one you DISLIKE the MOST. Again, the four kinds of taxes are (ROTATE ORDER: income tax, Social Security tax, sales tax, and property tax). Which of these do you dislike the MOST? And of the ones that you haven't mentioned, which do you DISLIKE most?

1st Mention (Tax dislike most)

	Income tax	Social Security tax	Sales tax	Property tax	Don't know	Refused
Total	29	9	23	36	2	1

10. As you may know, the current income tax law allows people to take deductions for things like financing a home, giving to charities, and buying health insurance. Some people approve of using the tax system to encourage these kinds of things. Others believe the tax system should be used only to raise money. What about you? Do you think the tax system should be used to encourage these kinds of things, or not?

	Should be used to encourage these kinds of things	Should not be used to encourage these kinds of things	Don't know	Refused
Total	72	23	4	1

II. Knowledge

Now I want to ask you some specific questions about federal taxes.

11. First, to the best of your knowledge, in the past two years has there or hasn't there been a federal income tax cut?

	Has been	Has not been	Don't know	Refused
Total	50	33	17	*

12. Generally speaking, how does the federal income tax system work? Are people with higher incomes taxed at a HIGHER PERCENTAGE of their income than people who make less money? Or does everyone pay the SAME PERCENTAGE of their income in income taxes? Or don't you know enough to say?

	People with higher incomes are taxed at a HIGHER PERCENTAGE	Everyone pays the SAME PERCENTAGE	Don't know enough to say	Refused
Total	60	11	28	1

13. When you think of the federal taxes that you pay, do you think the amount deducted from your paycheck for Social Security and Medicare is part of the federal income tax, or isn't it part of the federal income tax, or don't you know enough to say?

	It is part of the federal income tax	It is not part of the federal income tax	Don't know enough to say	Refused
Total	30	43	27	*

14. And now I want to read a brief list of terms that are related to taxes and the federal tax system. For each, please tell me if you have heard the term and know what it means, have heard the term but don't know what it means, or have not heard the term. First/Next, (INSERT TERM). Have you heard the term and know what it means, have you heard the term but don't know what it means, or have you not heard the term.

a. Progressive taxes

	Heard the term and know what it means	Heard the term but don't know what it means	Have not heard the term	Don't know	Refused
Total	21	23	56	*	--

b. Payroll taxes

	Heard the term and know what it means	Heard the term but don't know what it means	Have not heard the term	Don't know	Refused
Total	74	17	9	*	--

c. Value Added Tax, sometimes called a VAT tax

	Heard the term and know what it means	Heard the term but don't know what it means	Have not heard the term	Don't know	Refused
Total	20	20	59	*	--

e. Earned Income Tax Credit

	Heard the term and know what it means	Heard the term but don't know what it means	Have not heard the term	Don't know	Refused
Total	61	28	11	*	--

15. Compared with the citizens of Western European countries, do you think Americans pay a higher percentage of their income in taxes, a smaller percentage of their income in taxes, about the same percentage of their income in taxes, or don't you know enough to say?

	A higher percentage	A smaller percentage	About the same percentage	Don't know enough	Refused
Total	21	30	6	42	*

(Asked of one-half of total respondents; n = 670)

16. In the United States, which group do you think pays the highest percentage of their income in total federal taxes: high-income people, middle-income people, or lower-income people, or don't you know enough to say?

	High income people	Middle income people	Lower income people	Don't know enough to say	Refused
Total	24	52	11	12	--

(Asked of one-half of total respondents; n = 669)

17. In the United States, which group do you think pays the highest percentage of their income in federal income taxes: high-income people, middle-income people, or lower-income people, or don't you know enough to say?

	High income people	Middle income people	Lower income people	Don't know enough to say	Refused
Total	26	51	11	12	*

16/17. Combo Table

	High income people	Middle income people	Lower income people	Don't know enough to say	Refused
Total	25	51	11	12	*

VII. Philosophy

18. I'm going to read you a list of groups. Please tell me if you think they pay more than their fair share, less than their fair share, or about their fair share in **federal** taxes.

	Pay more than their fair share	Less than their fair share	About their fair share	Don't know	Refused
a. High-income families	15	57	25	3	*
b. Middle-income families	59	3	34	3	*
c. Low-income families	36	20	40	4	*
d. You and your family	45	3	48	3	1

19. Do you think you get more than your fair share of tax deductions and credits, less than your fair share, or about your fair share of tax deductions and credits?

	More than your fair share	Less than your fair share	About their fair share	Don't know	Refused
Total	4	35	57	4	1

(Asked of one-half of total respondents; n = 678)

20. Do you agree or disagree with the following? It is the responsibility of government to reduce the differences in income between people with high incomes and people with low incomes. (GET ANSWER THEN ASK, is that strongly or somewhat agree/disagree?)

	-----Agree-----			-----Disagree-----			Neither (vol.)	Don't know	Refused
	NET	Strongly	Somewhat	NET	Somewhat	Strongly			
Total	48	27	22	47	18	29	NA	4	--

(Asked of one-half of total respondents; n = 661)

21. Do you agree or disagree with the following? It is the responsibility of government to reduce the differences in income between high-income people and middle income people. (GET ANSWER THEN ASK, is that strongly or somewhat agree/disagree?)

	-----Agree-----			-----Disagree-----			Don't know	Refused
	NET	Strongly	Somewhat	NET	Somewhat	Strongly		
Total	55	35	21	40	16	24	4	*

(SCRAMBLE WORDS IN PARENS)

22. Which of the following bothers you most about taxes: (the large amount you pay in taxes,) (the complexity of the tax system,) or (the feeling that some wealthy people get away not paying their fair share)?

	The large amount you pay in taxes	The complexity of the tax system	The feeling that some wealthy people get away not paying their fair share	Don't know	Refused
Total	14	32	51	2	*

23. Today, do you think most people cheat on their taxes, some people cheat on their taxes, or only a few people cheat on their taxes?

	Most cheat	Some cheat	Only a few people cheat	Don't know	Refused
Total	21	46	29	5	*

(Asked of total who think people cheat on their taxes; n = 1287)

24. Do you think people who cheat on their taxes cheat a lot, or a little?

	A lot	A little	Don't know	Refused
Total	40	52	8	*

23/24. Combo Table

	Total
Think people cheat on taxes (NET)	95
Most cheat (subnet)	21
A lot	9
A little	11
Don't know/refused	1
Some cheat (subnet)	46
A lot	19
A little	24
Don't know/refused	3
Only a few cheat (subnet)	29
A lot	10
A little	15
Don't know/refused	4
Don't know	5
Refused	*

III. The Federal Income Tax System

INSTRUCTION TO INTERVIEWER—all questions assume government collects the same total amount of money

A. Flat-Rate Tax

25. In the United States, (IF RESPONDENTS ANSWERED “1” TO Q13, SAY: as you know,) we have what is called a graduated federal income tax system. That is, people with higher incomes are taxed at a higher percentage than people with lower incomes. Some people would like to change the current tax system so that everyone would pay the same income tax rate (for example, 10 percent or 20 percent). Generally, would you be in favor of such a flat-rate system for federal income taxes, would you prefer keeping the system we have now, or don’t you know enough to say?

	Favor such a flat rate system	Prefer keeping the system we have now	Don’t know enough to say	Refused
Total	36	32	31	*

26. Compared with the current graduated income tax system, do you think a tax system where everyone, regardless of how much they earn, is taxed at the same flat rate would be more fair or less fair, or wouldn’t it make a difference, or don’t you know enough to say?

	More fair	Less fair	No difference	Don’t know enough to say	Refused
Total	32	33	7	28	*

27. Do you think a flat-rate tax would be simpler than the current system, more complex than the current system, or wouldn’t it make a difference, or don’t you know enough to say?

	Simpler than the current system	More complex than the current system	No difference	Don’t know enough to say	Refused
Total	58	7	10	24	--

28. Assuming the government collected the same total amount of money under such a flat-rate tax system, do you think you personally would pay more income tax, less income tax, or about the same amount of income tax as you pay now?

	More	Less	About the same amount	Don’t know	Refused
Total	23	23	44	10	*

29. And do you think people with high incomes would generally pay more income tax, less income tax, or about the same amount of income tax as they pay now?

	More	Less	About the same amount	Don't know	Refused
Total	41	35	18	7	--

(Asked of one-half of total respondents who favor a flat-rate system; n = 269)

30. Would you still favor a flat-rate tax if it meant taxpayers could not deduct certain things from their income, including their mortgage interest payments and gifts to charity?

	Would favor	Would not favor	Don't know	Refused
Total	68	30	2	*

(Asked of one-half of total respondents who favor a flat-rate system; n = 266)

31. Would you still favor a flat-rate tax if it meant taxpayers could not deduct anything from their income EXCEPT their mortgage interest payments and gifts to charity?

	Would favor	Would not favor	Don't know	Refused
Total	74	19	7	--

(Asked of total who would favor a flat-rate tax and who think they would not pay more in income tax if the government did this; n = 481)

32. Would you still favor a flat-rate tax if you had to pay MORE under such a system?

	Would favor	Would not favor	Don't know	Refused
Total	60	38	2	*

25/28/32. Combo Table

	-----Favor a flat-rate tax-----				Would pay more income tax if government did this	Would not favor flat-rate tax	Don't know enough to say	Refused
	NET	Would not pay more if government did this		NET				
		Still favor if had to pay more	Would not favor if had to pay more					
Total	36	32	19	12	4	32	31	*

B. Deductions

33. How complex do you think the current federal income tax system is? Do you think it is very complex, somewhat complex, not too complex or not complex at all?

	-----COMPLEX-----			-----NOT COMPLEX-----			Don't know	Refused
	NET	Very	Somewhat	NET	Not too	Not at all		
Total	87	50	36	11	8	3	3	--

(Asked of total who think the current federal tax system is complex; n = 1201)

34. Do you think it is complex because (INSERT ITEM), or not?

	Yes	No	Don't know	Refused
a. There are so many different kinds of deductions and tax credits, and so many rules about how to take them	95	3	1	*
b. There are too many different tax rates, such as 15%, 25% and 35%	61	34	4	*
c. It requires too much record-keeping	63	36	1	--
d. The forms are too hard to fill out	59	39	2	*

33/34. Combo Table

	-----Current federal income tax -----					Current federal income tax system is not complex	Don't know	Refused
	NET	Because there are so many different kinds of deductions and tax credits, and so many rules about how to take them	Because there are too many different tax rates	Because it requires too much record keeping	Because the forms are too hard to fill out			
Total	87	82	53	55	51	11	3	--

(Asked of total who think current system is complex and mentioned more than one reason why it is; n = 1021)

35. You mentioned (INSERT ITEMS MENTIONED “YES” TO IN Q.25) as reasons why the tax system is complex. Which one would you say is the MOST IMPORTANT reason?

	There are so many different kinds of deductions and tax credits, and so many rules about how to take them	There are too many different tax rates, such as 15%, 25%, and 35%	It requires too much record keeping	The forms are too hard to fill out	Don't know	Refused
Total	56	12	13	17	3	*

33/34/35. Combo Table

	Total
Current federal tax system is complex (NET)	87
There are so many different kinds of deductions and tax credits, and so many rules about how to take them	42
There are too many different tax rates, such as 15%, 25% and 35%	9
It requires too much record-keeping	10
The forms are too hard to fill out	13
None are most important	2
Current federal tax system is not complex	11
Don't know	3
Refused	--

36. When two families have the same income, do you think it is fair or unfair that one family pays less tax because they (INSERT ITEM)?

	Fair	Unfair	Don't know	Refused
a. Have more dependent children than the other family	76	23	1	--
b. Give more to charity than the other family	62	36	3	*
c. Have more medical expenses than the other family	71	27	2	*
d. Receive more of their income from investments than the other family	42	52	6	*
e. Have a home mortgage, while the other family does not	55	41	4	--

C. Dividends

37. There is a proposal in Washington now to do away with personal income taxes on corporate dividends. Dividends are what many companies pay to owners of their stock. Have you heard about this proposal, or not?

	Yes	No	Don't know	Refused
Total	38	61	1	--

(Asked of total who have heard of proposal to eliminate taxes on dividends; n = 635)

38. Do you favor or oppose eliminating the tax on dividends, or haven't you heard enough about it to have an opinion?

	Favor	Oppose	Don't know	Refused
Total	40	31	28	1

37/38. Combo Table

	Heard of proposal to eliminate tax on dividends			Have not heard of proposal to eliminate tax on dividends	Don't know	Refused	
	NET	Favor eliminating taxes on dividends	Oppose eliminating taxes on dividends				Have not heard enough to have an opinion
Total	38	15	12	11	61	1	--

39. Here are arguments on both sides. (People who want to do away with the tax say that the corporations have already paid tax on the money, so it's unfair double taxation to have individuals pay income tax on it, too). (Opponents of the proposal say almost all the benefits of eliminating the dividends tax would go to wealthy people, and doing away with it would cost too much). Having heard both arguments, would you say you favor or oppose eliminating the tax on dividends?

	Favor	Oppose	Don't know	Refused
Total	43	42	14	1

IV. Tax Cuts

40. Here are four taxes that could be cut. Please tell me if you think cutting each would stimulate the economy or not. If you don't know enough about any one to say, just say you don't know. First, would (ITEM) stimulate the economy or not? Would (NEXT ITEM) stimulate the economy or not?

	Yes, would stimulate the economy	No, would not stimulate the economy	Don't know enough to say	Refused
a. An across the board cut in federal income taxes	54	28	18	*
b. A temporary cut in Social Security and Medicare taxes	24	64	12	*
c. A cut in taxes on dividends companies to stockholders	35	40	25	--
d. A tax rebate of \$300 for every taxpayer	43	46	11	--

41. As you may know, in 2001 Congress passed President Bush's proposals for tax cuts that are to be phased in over the next few years. Do you favor or oppose speeding up those tax cuts so they go into effect sooner, or don't you know enough to say?

	Favor	Oppose	Don't know enough to say	Refused
Total	31	21	48	--

42. As you may know, the 2001 tax cuts are set to expire in 2011. Do you support or oppose making those tax cuts permanent, or don't you know enough to say?

	Support	Oppose	Don't know enough to say	Refused
Total	23	17	60	*

(Asked of total who support speeding up or making permanent the 2001 tax cuts; n = 545)

43. You said you support (speeding up and/or making permanent) the 2001 tax cuts. Would you support this even if it led to a large budget deficit?

	Yes	No	Don't know	Refused
Total	49	46	5	1

41/43. Combo Table

	Favor speeding up 2001 tax cuts			Oppose speeding up 2001 tax cuts	Don't know enough to say	Refused
	NET	Support even if lead to a large budget deficit	Would not support even if lead to a large budget deficit			
Total	31	16	13	21	48	--

42/43. Combo Table

	Favor making 2001 tax cuts permanent			Oppose making 2001 tax cuts permanent	Don't know enough to say	Refused
	NET	Support even if lead to a large budget deficit	Would not support even if lead to a large budget deficit			
Total	23	13	9	17	60	*

44. In his State of the Union address President Bush proposed speeding up the tax cuts and making them permanent. Do you think this mainly would help (high-income people, middle-income people, or lower-income people), or would it treat everyone equally, or don't you know enough to say?

	High income people	Middle income people	Lower income people	Treat everyone equally	Don't know enough to say	Refused
Total	29	7	6	18	41	*

45. When you hear the President talk about income tax cuts, do you think you and your family will benefit financially from those cuts, or not?

	Yes, will benefit	No, will not benefit	Don't know	Refused
Total	42	50	8	*

46. If you were to receive a tax rebate now — say, \$300 a person, up to 12 hundred dollars a family — what would you primarily do with it? Would you primarily spend it; use it to pay back money you already owe; or would you save it or invest it?

	Spend it	Use it to pay back money you owe	Save it or invest it	Don't know	Refused
Total	19	40	41	1	*

V. Estate Tax

(Asked of one-half of total respondents; n = 666)

47. There is a federal estate tax—that is, a tax on the money people leave when they die. Do you favor or oppose eliminating this tax, or don't you know enough to say?

	Favor	Oppose	Don't know enough to say	Refused
Total	54	16	29	*

(Asked of one-half of total respondents; n = 673)

48. There is a federal estate tax that some people call the death tax. This is a tax on the money people leave when they die. Do you favor or oppose eliminating this tax, or don't you know enough to say?

	Favor	Oppose	Don't know enough to say	Refused
Total	60	15	26	*

47/48. Combo Table

Favor (Want to eliminate estate tax)	Oppose (Want to keep estate tax)	Don't know enough to say
57	15	28

(Asked of total who favor eliminating the estate tax; n = 811)

49. Why do you favor eliminating the estate tax as it is now? Is this a reason or not? (INSERT ITEM).

	Yes, a reason	No, not a reason	Don't know	Refused
a. The money was already taxed once and it shouldn't be taxed again	92	7	2	*
b. It affects too many people	62	34	3	*
c. It might affect YOU someday	69	30	1	--
d. It might force the sale of small businesses and family farms	74	22	4	--

(Asked of total who oppose eliminating the estate tax; n = 235)

50. Why do you oppose eliminating the estate tax as it is now? Is this a reason or not? (INSERT ITEM)

	Yes, a reason	No, not a reason	Don't know	Refused
a. It affects only the wealthiest Americans, who can afford to pay taxes the most	58	37	5	*
b. It limits the power and influence of wealth	53	40	7	*
c. It is a good way for the government to raise revenues	63	33	3	--
d. Wealthy people should give something back to the country when they die	46	52	1	1

47/48/49/50. Combo Table

	Total
Favor eliminating estate tax (NET)	57
Because the money was already taxed once and it shouldn't be taxed again	52
Because it affects too many people	36
Because it might affect YOU some day	39
Because it might force the sale of small businesses and family farms	42
Oppose eliminating estate tax (NET)	15
Because it affects only the wealthiest Americans, who can afford to pay taxes the most	9
Because it limits the power and influence of wealth	8
Because it is a good way for the government to raise revenues	10
Because wealthy people should give something back to the country when they die	7
Don't know enough to say	28
Refused	*

51. Do you think that most families have to pay the federal estate tax when someone dies or only a few families have to pay it?

	Most families have to pay	Only a few families have to pay	Don't know	Refused
Total	49	33	18	*

(Asked of total who did not oppose eliminating the estate tax; n = 1104)

52. Would you (still) favor eliminating the federal estate tax if it were collected only on estates worth \$1 million or more?

	Favor	Oppose	Don't know	Refused
Total	56	31	14	*

(Asked of total who favor eliminating the estate tax if it were collected only on estates worth \$1M or more; n = 625)

53. Would you still favor eliminating the federal estate tax if it were collected only on estates worth \$5 million or more?

	Favor	Oppose	Don't know	Refused
Total	72	23	4	--

(Asked of total who favor eliminating the estate tax if it were collected only on estates worth \$5M or more; n = 461)

54. Would you still favor eliminating the federal estate tax if it were collected only on estates worth \$25 million or more?

	Favor	Oppose	Don't know	Refused
Total	75	21	3	*

47/48/52/53/54. Combo Table

Keep estate tax	Keep tax but only on estates of \$1 million or more	Keep tax but only on estates of \$5 million or more	Keep tax but only on estates of \$25 million or more	Eliminate tax even on estates of \$25 million or more	Don't Know/Refused
15	26	11	7	26	15

VI. Consumption Tax

55. Some have suggested that the federal income tax be replaced with something like a national sales tax, though the money might not be collected at the cash register. Everything would cost more, but you would pay taxes only when you buy something. There would be no tax on income from work, savings or investments. Do you think it would be a good idea or a bad idea to replace the federal income tax with something like a national sales tax, or don't you know enough to say?

	A good idea	A bad idea	Don't know enough to say	Refused
Total	24	38	38	*

56. Do you think a tax system based on everyone paying a tax on what they buy instead of what they earn would be more fair or less fair than the current graduated income tax system, or wouldn't it make a difference, or don't you know enough to say?

	More fair	Less fair	No difference	Don't know enough to say	Refused
Total	30	28	11	32	*

57. Do you think a tax system based on everyone paying a tax on what they buy instead of what they earn would be simpler or more complex than the current graduated income tax system, or wouldn't it make a difference, or don't you know enough to say?

	Simpler	More complex	No difference	Don't know enough to say	Refused
Total	47	20	9	24	*

58. Assuming the government collected the same total amount of money under a national sales tax, do you think you would pay more in taxes, less in taxes, or about the same amount in taxes as you pay now under the income tax system?

	More	Less	About the same amount	Don't know	Refused
Total	26	26	36	11	*

59. And do you think most HIGH INCOME people would pay more in taxes, less in taxes, or about the same amount in taxes as they pay now under the income tax system?

	More	Less	About the same amount	Don't know	Refused
Total	41	26	23	9	*

60. You said you were in favor of replacing the income tax system with something like a national sales tax. Would you still be in favor of it if the tax were as high as (INSERT a) on everything you buy? What about (INSERT b/c)?

- a. 15% (Asked of those who favor national sales tax; n = 345)

	Yes, still in favor	No, not in favor	Don't know	Refused
Total	60	34	6	*

- b. 25% (Asked of those who would be in favor if national sales tax were as high as 15%; n = 218)

	Yes, still in favor	No, not in favor	Don't know	Refused
Total	28	68	4	--

- c. 40% (Asked of those who would be in favor if national sales tax were as high as 25%; n = 64. NOTE: PART C ONLY ASKED OF 64 PEOPLE)

	Yes, still in favor	No, not in favor	Don't know	Refused
3/17/03	24	70	6	--

55/60. Combo Table

	National sales tax is good idea				National sales tax is a bad idea	Don't know enough to say	Refused
	NET	Still favor if it were as high as 15%	Still favor if it were as high as 25%	Still favor if it were high as 40%			
3/17/03	24	15	4	1	38	38	*

X. Taxes and Decision Making

61. Here are some decisions that some people make in part because of taxes. In the LAST YEAR did you (ITEM) IN PART because it meant that you would pay less in taxes?

	Yes	No	Retired/did not work	Don't know	Refused
b. Buy something on the Internet instead of from a local store	14	85	NA	*	*
c. Donate more to charity	16	83	NA	1	--
d. Work less	9	84	7	1	*

XI. Demographics

62. I'd like to know what income level you think makes someone wealthy. Would you consider someone who makes (INSERT 1st AMOUNT) a year to be wealthy? How about (INSERT NEXT AMOUNT)?

	Yes	Yes to a lesser amount	No	Don't know	Refused
a. \$50,000	13	NA	85	1	*
b. \$75,000	13	13	73	1	*
c. \$150,000	41	26	32	1	*
d. \$350,000	24	67	8	1	*
e. \$500,000	5	91	3	*	*
f. \$1 Million or more	2	97	1	*	*

63. Over the course of a year, do you pay more federal income tax, or more Social Security and Medicare tax, or don't you know?

	More federal income tax	More Social Security and Medicare	Don't know	Refused
Total	52	14	34	1

64. Which party do you think would do the best when it comes to dealing with the federal tax system, the Republicans or the Democrats, or don't you think there is a difference between them when it comes to taxes?

	Republicans	Democrats	Don't think there is a difference between them when it comes to taxes	Don't know	Refused
Total	25	28	39	7	*

Now we have a few more questions to help classify your answers.

65. Would you say your views in most political matters are liberal, moderate, conservative, something else, or haven't you given this much thought?

	Liberal	Moderate	Conservative	Something else	Haven't give this much thought	Don't Know	Refused
Total	16	26	25	4	28	1	*

66. Do you own your own home or rent your home?

	Own	Rent	Don't know	Refused
Total	70	29	1	*

67. Do you own any stocks, either directly or in a mutual fund?

	Yes	No	Don't know	Refused
Total	48	51	1	*

(Asked of total stock owners; n = 797)

68. Are any of those stocks or mutual funds NOT in a retirement account?

	Yes	No	Don't know	Refused
Total	59	39	2	--

67/68. Combo Table

	-----OWN STOCKS-----			Do not own stocks	Don't know	Refused
	NET	Any not in a retirement account	All in a retirement account			
Total	48	28	19	51	1	*

69. Have you EVER (ITEM) IN PART because it meant you would pay less in taxes

	Yes	No	Don't know	Refused
a. Chosen to buy a house instead of renting	26	73	*	*
b. Bought or sold a stock or a bond you otherwise wouldn't have bought or sold	9	90	1	*
c. Chosen to live somewhere other than where you work	11	88	1	--
d. Put money in a retirement account	40	60	1	*

70. Last year, did you or your family itemize deductions or not, or don't you know for sure?

	Yes, did itemize	No, did not itemize	Don't know for sure	Refused
Total	45	36	18	*

71. The last time you filed your taxes, were you eligible for the Earned Income Tax Credit, or not, or don't you know?

	Yes	No	Don't know	Refused
Total	21	50	28	*

(Asked of total eligible for Earned Income Tax Credit; n = 257)

72. Did you take advantage of that tax credit?

	Yes	No	Don't know	Refused
Total	93	5	2	--

71/72. Combo Table

	Eligible for Earned Income Tax Credit			Not eligible for Earned Income Tax Credit	Don't know	Refused
	NET	Took advantage of tax credit	Did not take advantage of tax credit			
Total	21	20	1	50	28	*

73. Do you have children under the age of 18?

	Yes	No	Don't know	Refused
Total	38	62	*	*

(Asked of total who have children under 18; n= 519)

74. How many?

	1	2	3	4	5	6	7+	Refused
Total	40	34	16	6	2	1	*	*

73/74. Combo Table

	-----HAVE CHILDREN-----								Do not have children	Don't know	Refused
	NET	1	2	3	4	5	6	7+			
Total	38	15	13	6	2	1	*	*	62	*	*

75. When it comes to the current debate about federal tax cuts, whose views do you more closely share—President Bush’s views, or the Democrats’ views?

	President Bush’s views	The Democrats views	Neither	Both	Don’t know	Refused
Total	38	40	8	1	12	*

D01. Some people are registered to vote and others are not. Are you currently registered to vote at your present address?

	Yes	No	Don’t know	Refused
Total	78	21	*	--

D02. In politics today, do you consider yourself a Republican, a Democrat, an Independent, or something else?

	Republican	Democrat	Independent	Something else	Don’t Know	Refused
Total	28	33	25	10	2	1

(Asked of total independents; n = 332)

D02c. Do you consider yourself closer to the Republican Party or the Democratic Party?

	Republican party	Democratic party	Neither	Don’t know	Refused
Total	28	42	21	10	--

Leaned Party table

	Republican	Democrat	Independent	Something else	Don’t Know	Refused
Total	35	44	8	10	2	1

D06. Are you currently married, living with a partner, widowed, divorced, separated, or have you never married?

	Currently married	Living w/ a partner	Widowed	Divorced	Separated	Never married	Don’t Know	Refused
Total	55	5	7	11	2	19	*	*

D09. What is the last grade or class that you completed in school?

	Total
High school graduate or less (NET)	49
Less than high school graduate (SUBNET)	17
None, or grade 1-8	4
High school incomplete	13
High school graduate + (SUBNET)	32
High school graduate	29
Business, technical/vocational school	2
Some college or more (NET)	51
Some college, no 4 year degree	27
College graduate + (SUBNET)	24
College graduate	16
Post-graduate training	8
Don't Know	*
Refused	*

D10. What is your age?

	18-29	30-49	50-64	65+	Refused
Total	21	40	21	16	1

D11. Are you, yourself, of Hispanic or Latino background, such as Mexican, Puerto Rican, Cuban, or other Latin American background?

	Yes	No	Don't know	Refused
Total	12	88	*	*

(Asked of total Hispanics; n = 114)

D11a. Are you White Hispanic or Black Hispanic

	White	Black	Don't know	Refused
Total	81	9	7	3

(Asked of total non-Hispanics; n = 1225)

D12. Do you consider yourself to be white, black or African-American, Asian-American, or some other race?

	White	Black/African-American	Asian-American	Some other race	Don't Know	Refused
Total	80	13	3	3	*	1

RACE SUMMARY TABLE

-----Non-Hispanic-----			-----Hispanic-----				Don't Know	Refused		
White	Black/ African- American	Asian- American	Some other race	NET	White	Black			Unspec	
Total	71	11	2	3	12	9	1	1	*	1

D14. IS YOUR TOTAL ANNUAL HOUSEHOLD INCOME FROM ALL SOURCES,
AND BEFORE TAXES: (READ LIST)

	Total
Less than \$50K (NET)	51
Less than \$20K	14
\$20K but less than \$30K	15
\$30K but less than \$40K	11
\$40K but less than \$50K	8
Less than \$50K (unspecified)	3
\$50K - \$149.9K (NET)	38
\$50K but less than \$60K	9
\$60K but less than \$75K	9
\$75K but less than \$100K	11
\$100K but less than \$150K	6
\$50K but less than \$150K (unspec)	3
\$150K+ (NET)	4
\$150K but less than \$300K	3
\$300K but less than \$500K	1
\$500K+	*
\$150K+ (unspecified)	*
Don't Know	2
Refused	4

Income 2

	Total
(Bottom quintile = <\$16K): <\$20K	14
(Second quintile=\$16K-\$29K): \$20K-\$30K	15
(Middle quintile=\$29K-\$46K): \$30K-\$50K	19
(Fourth quintile=\$46K-\$77K): \$50K-\$75K	18
(Next 15% \$77K-\$154K): \$75K-\$150K	17
(Top 5% \$155+): \$150+	4
Bottom 4 Quintiles	70
Top Quintile	21
Don't know	2
Refused	4

D18. GENDER

	Male	Female
Total	48	52

D19. REGION

	Northeast	North Central	South	West
Total	18	23	36	22

D20. METRO STATUS

	Urban	Suburban	Rural
Total	32	46	22