



## Opinion Poll

### Small Business Views on the Fiscal Cliff and Proposals to Address it

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**Small Business Majority**

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## Executive Summary

As small business owners prepare to close the books on 2012, our country is fast approaching the edge of what's been dubbed the "fiscal cliff." This critical situation—created by a host of tax cuts set to expire at the end of 2012, coupled with billions of dollars in automatic spending cuts that will be triggered if Congress and the president can't agree on a way to reduce the deficit by year's end—has dire consequences for small businesses. Many of the tax provisions set to expire benefit small businesses and the middle class, small businesses' core customer base. According to scientific opinion polling, the vast majority of small business owners, nearly eight in 10, are aware of this situation, and they're concerned. Strong majorities are worried about nearly every aspect of the fiscal cliff we polled them on. As a solution, our leading job creators are looking to retain tax provisions targeting the majority of small businesses, and remove ones that benefit only a few.

It's clear small businesses recognize the gravity of our budget problem and want a solution. But they don't want that solution to interfere with job creation opportunities: the majority agrees that in the next year, it's more important for Congress to focus on creating jobs over reducing the deficit.

When asked what would do more harm to the economy—cutting spending for education, healthcare and infrastructure, or raising taxes on the wealthiest 2%—nearly twice as many small business owners cited the former over the latter. The majority of these entrepreneurs—more of whom identified as Republican (47%) than Democrat (35%)—also agree raising taxes on the wealthiest 2% is the right thing to do in light of our budget crisis.

It's clear small businesses want action on lawmakers' part to steer us clear of the fiscal cliff. There are a number of specific things entrepreneurs find worrisome that would occur without action from Congress. A 76% majority is worried about a 2% increase to the employee portion of payroll taxes, and more than half are very worried. This payroll tax cut saves the typical household \$1,000 per year, meaning its expiration could not only leave small business customers with less disposable income and lead to decreased demand, but could also mean less money in entrepreneurs' own pockets. Overall, it could cost nearly one million jobs and nearly a percentage point of economic output in 2013. In addition, more than eight in 10 small business owners are concerned about cuts that would reduce the amount of qualified capital investments small businesses can expense to \$25,000.

The automatic spending cuts that could take place if no action is taken include \$500 billion in defense spending over the next 10 years. About two-thirds of entrepreneurs are concerned about this cut, which would impact small businesses that work as defense subcontractors. More than three-quarters are concerned about reduced funding for infrastructure projects, such as bridges and roads. More than six in 10 are worried there will be reduced funding for the small business loan and counseling programs under the Small Business Administration, and nearly seven in 10 are worried about cuts in funding to government contracts small businesses can bid on.

With regard to some of the forthcoming tax changes, 81% of entrepreneurs are concerned about the number of households facing the Alternative Minimum Tax increasing from 4.4 million to 32.9 million—an average tax increase of \$2,800 per household. More than half are very concerned. Another 64% are worried about the estate tax exemption being reduced to \$1 million with an increased maximum tax rate of 55%.

A striking 86% worry about cuts to state grants for career and technical education and job-specific technical training. Two-thirds are concerned about cuts to state grants under the Workforce Investment Act that provide employment and training services to people who want to go back to school or enter the labor market.

To see what they think could promote job creation, we asked small business owners about key budget and tax proposals. Entrepreneurs overwhelmingly support permanently allowing small businesses to expense qualified capital investments up to \$1 million, and would like to see tax loopholes that favor large corporations eliminated. More than nine in 10 favor allowing self-employed people to deduct health insurance costs from their 15.3% payroll tax.

When asked about two different proposals related to capital gains, nearly six in 10 support raising the maximum tax rate for people in the top two tax brackets to 20% and leaving it at the current maximum rate for everyone else (15%), and 43% support taxing capital gains at the same rates as earned income (up to 35%).

The dominant political affiliation of respondents was Republican, with 47% identifying as Republican or independent-leaning Republican, 35% as Democrat or independent-leaning Democrat and 8% as independent. The poll of 500 entrepreneurs was conducted by telephone from Sept. 27-Oct. 12, 2012.

## Main Findings

- **Nearly eight in 10 small businesses are familiar with the “fiscal cliff,” tax increases and spending cuts to kick in Jan. 1 if Congress and the president don’t stop them, and entrepreneurs are concerned:**

A 78% majority of small business owners are somewhat or very aware that, if by the end of 2012, Congress and the president don’t figure out how to sidestep the fiscal cliff, automatic across-the-board budget cuts in discretionary spending will be triggered and a host of major tax cuts will expire. Entrepreneurs are worried about what will happen if no deal is reached.
- **By nearly a 2:1 ratio, the majority believes spending cuts for education, healthcare and infrastructure would hurt the economy more than a tax increase on the wealthiest 2%:**

When asked what would do more harm to the economy—spending cuts being made to education, healthcare and infrastructure, or taxes going up on the wealthiest 2%—57% agreed the former would damage the economy more, while 32% said the latter would do more harm.
- **More than three-quarters of respondents are worried about employees facing higher payroll taxes; more than eight in 10 worry about small business expensing:**

A 76% majority is concerned there will be a 2% increase to payroll taxes paid by employees; more than half (51%) are very worried. Eighty-one percent are worried about the amount of qualified capital investments small businesses can expense being reduced to \$25,000; 48% are very worried.
- **Majorities of entrepreneurs are concerned about spending cuts to occur for defense, infrastructure, Small Business Administration programs and government contracting:**

65% are concerned that \$500 billion in defense are set to occur over the next 10 years and 77% worry about infrastructure cuts. More than six in 10 are worried about funding reductions for the small business loan and counseling programs under the Small Business Administration, and nearly seven in 10 are concerned about funding cuts for government contracts small businesses can bid on.
- **A vast majority is concerned about an eightfold increase in number of households facing the Alternative Minimum Tax (AMT); two-thirds worry about pending changes to the estate tax:**

Eighty-one percent of entrepreneurs are concerned about the number of households facing the AMT—a tax some people have to pay instead of a lower income tax to ensure they pay a minimum amount of taxes—increasing from 4.4 million to 32.9 million households, or by about \$2,800 per family. Fifty-three percent are very concerned. In terms of estate tax, 64% of owners are worried about the exemption being reduced to \$1 million and the maximum tax rate increasing to 55%.
- **Entrepreneurs worry about funding cuts for education and job training programs:**

An overwhelming 86% are concerned there will be cuts to state grants for career and technical education and job-specific technical training, and 66% are concerned there will be cuts to Workforce Investment Act state grants that provide employment and training services to disadvantaged, underemployed people who want to go back to school or enter the labor market.
- **Owners support targeted proposals such as improving the expensing of investments:**

More than three-quarters support permanently allowing small businesses to expense qualified capital investments up to \$1 million; more than half, 53%, strongly support it.
- **Nine in 10 agree the self-employed should be allowed to deduct health insurance costs:**

A striking 91% favor allowing self-employed people to deduct health insurance costs from their 15.3% payroll tax. Two-thirds strongly favor it.
- **Entrepreneurs support raising the capital gains tax rate to 20% maximum for the wealthiest 2%:**

A 57% majority supports raising the capital gains tax rate to a maximum of 20% for people in the top two tax brackets while leaving it at the current maximum rate for everyone else (15%); 43% support taxing capital gains at the same rates as earned income (a tax rate of up to 35%).

- **Respondents were politically varied, with Republicans being the most dominant:**  
47% of respondents identified as Republican or independent-leaning Republican, 35% as Democrat or independent-leaning Democrat and 8% as independent.

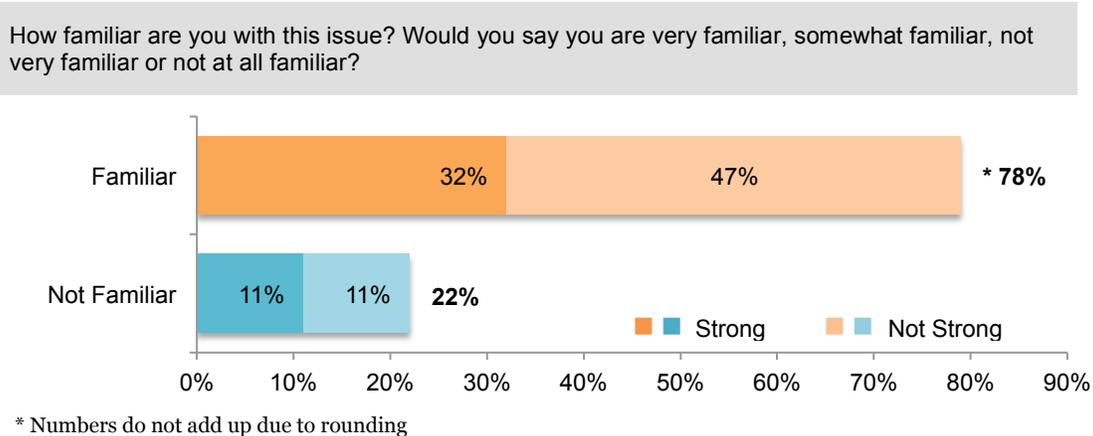
### **Related Findings From Recent Polling (released Oct. 25, 2012)**

- **The majority of small businesses agree no one *likes* to raise taxes, but because we have a budget crisis we should raise taxes on the wealthiest 2%:**  
Small business owners recognize the gravity of our budget crisis: 52% agree that while no one likes to raise taxes, we should raise taxes on the wealthiest 2%, given the budget situation, and 4 in 10 strongly agree.
- **By a 5:4 ratio, the majority believes the most important job for Congress and the president next year is a plan to create jobs, compared to a plan to reduce the deficit:**  
While they recognize our budget crisis needs a solution, they don't want the solution to hinder job creation: a 53% majority believe a plan to create more jobs should be the top priority for Congress and the president next year, and 47% strongly feel this way. A minority (42%) feel a plan to reduce the deficit is most important.
- **Small businesses want to see tax loopholes favoring large corporations eliminated:**  
72% believe loopholes that favor large corporations should be eliminated.
- **Entrepreneurs favor ending oil and gas subsidies:**  
63% want tax breaks for gas and oil companies to be eliminated.

## Small Business Owners Very Familiar With Fiscal Cliff; Concerned about Potential Economic Impact

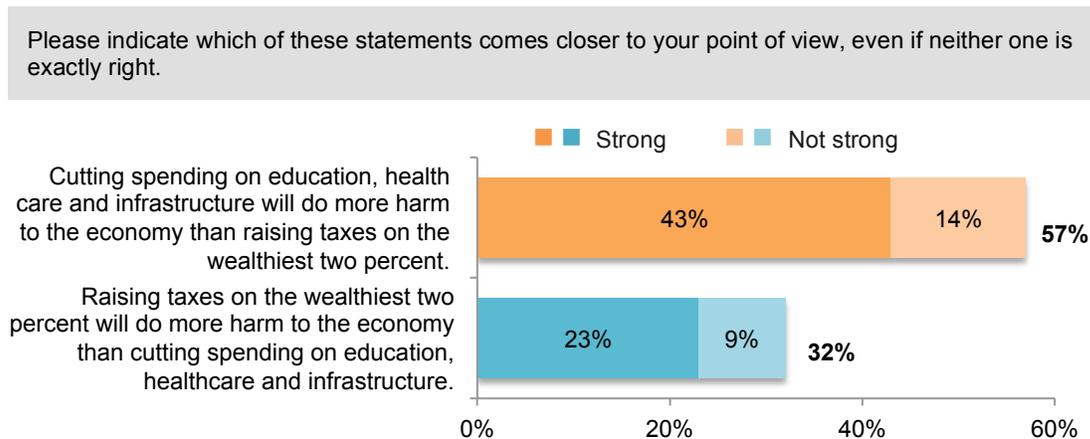
The Budget Control Act, passed in 2011, calls for automatic discretionary spending cuts to begin in 2013 as a way to reduce our nation's debt. If by the end of 2012 Congress cannot agree on how to stop these far-reaching cuts from kicking in, there will be deep reductions in spending for defense, education and other programs. In addition, major tax cuts are set to expire this year. When asked about this approaching situation, known as the fiscal cliff, the vast majority (78%) of small business owners say they're familiar with it. About one-third are very familiar with it.

**Figure 1: A vast majority of entrepreneurs are familiar with the fiscal cliff**



We also polled small business owners about what they believe would harm the economy more: cutting spending on education, healthcare and infrastructure, or raising taxes on the wealthiest 2%. A 57% majority agrees cutting spending on education, healthcare and infrastructure would do more to harm the economy, and 43% strongly agree. Less than one-third (32%), believe raising taxes on the wealthiest 2% would damage the economy more.

**Figure 2: By 2:1, owners say spending cuts for education, healthcare and infrastructure will hurt economy more than raising taxes on wealthiest 2%**

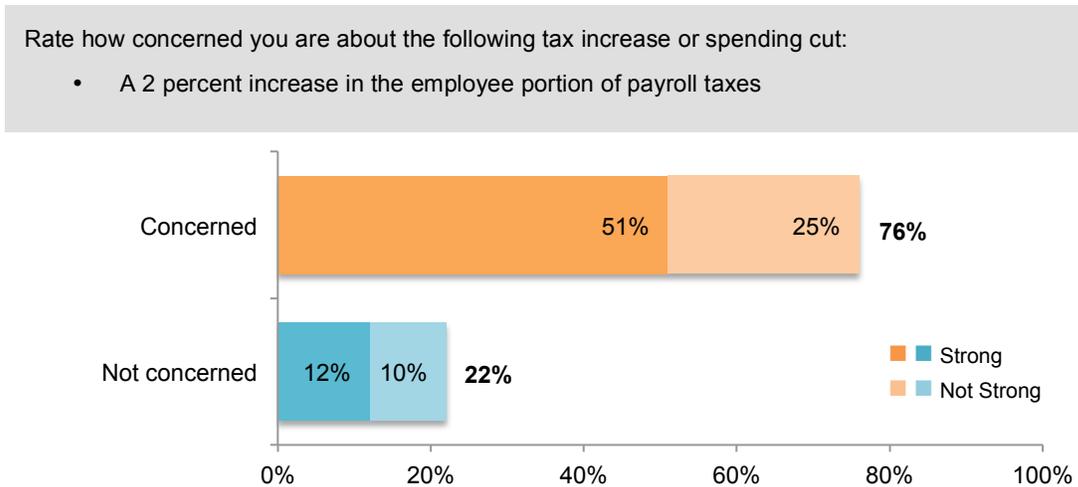


In addition, a 52% majority of entrepreneurs agree raising taxes on the wealthiest 2% is the right thing to do in light of our budget crisis, and four in 10 strongly agree. Clearly, small businesses recognize the gravity of our budget problem and want a solution. But they don't want that solution to interfere with job creation opportunities: a 53% majority agrees that in the next year, it's more important for Congress to focus on creating jobs over reducing the deficit; 42% says the latter is most important.

## Strong Majorities Concerned About Aspects of Fiscal Cliff

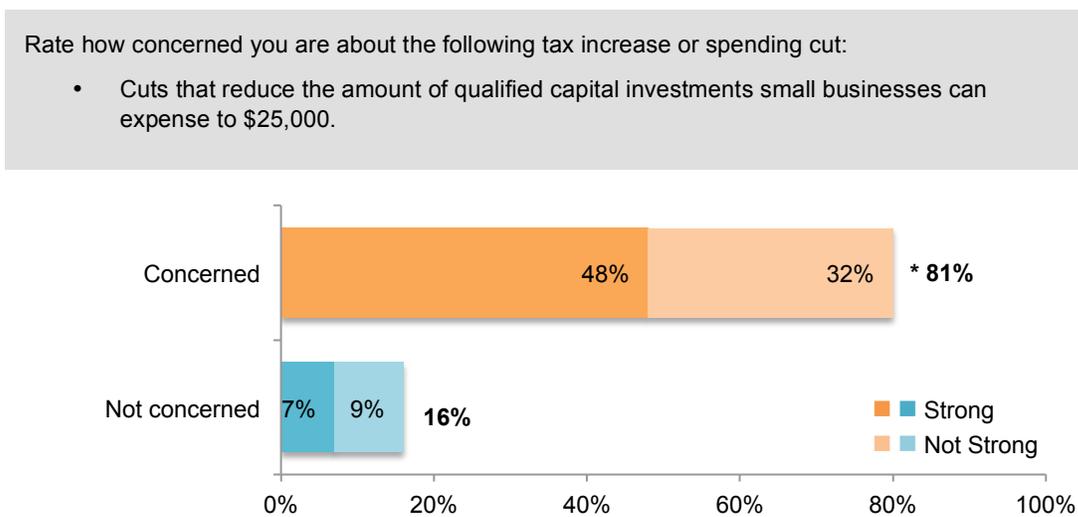
We polled small business owners about specific spending and tax issues tied to the fiscal cliff. There are a number of things that would occur without a plan to stop the automatic budget cuts and tax increases that they find worrisome. A 76% majority is worried about a 2% increase to the employee portion of payroll taxes, and more than half are very worried about this. This payroll tax cut saves the typical household, including small business owners' families, \$1,000 per year. Independent analysts have determined its expiration could cost up to one million jobs and up to a percentage point of economic output in 2012.

■ **Figure 3: Vast majority concerned about 2% increase to employee payroll tax**



On the subject of small business expensing, 81% are worried about cuts that would reduce the amount of qualified capital investments small businesses can expense to \$25,000. Nearly half (48%) find this very worrisome.

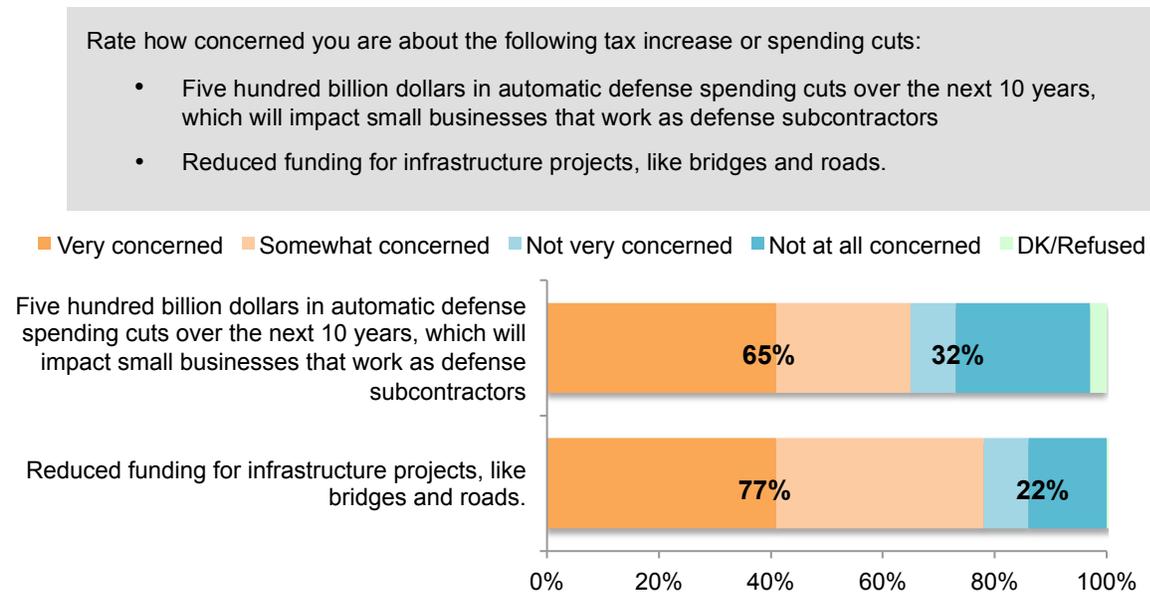
■ **Figure 4: Four in five worry about reduction to sum of investments small businesses can expense**



\* Numbers do not add up due to rounding

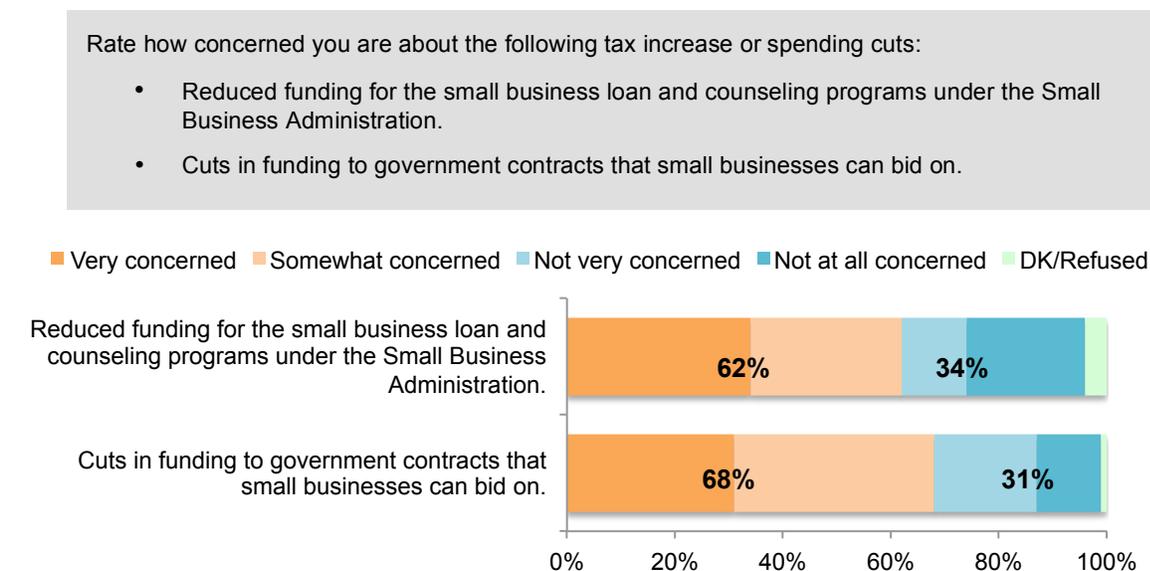
If legislators allow the automatic discretionary spending cuts to begin, some of the biggest cuts are set to be triggered in defense. There would be \$500 billion in automatic defense cuts over the next 10 years, which would impact small businesses that work as defense subcontractors. Sixty-five percent of small business owners are concerned about this prospect. Spending cuts would also have to be made to infrastructure projects, such as bridges and roads, which could impact small businesses working on these projects or located in areas where projects occur. More than three-quarters (77%) are worried about these kinds of cuts.

**Figure 5: Small business owners are concerned about defense, infrastructure spending cuts**



Additional across-the-board budget cuts to discretionary spending would impact programs small businesses currently take advantage of. Sixty-two percent are worried funding will be reduced for the small business loan and counseling programs under the Small Business Administration, and 68% are worried about cuts in funding to government contracts small businesses can bid on.

**Figure 6: Owners show concern over spending cuts to lifelines that provide financial aid for small firms**



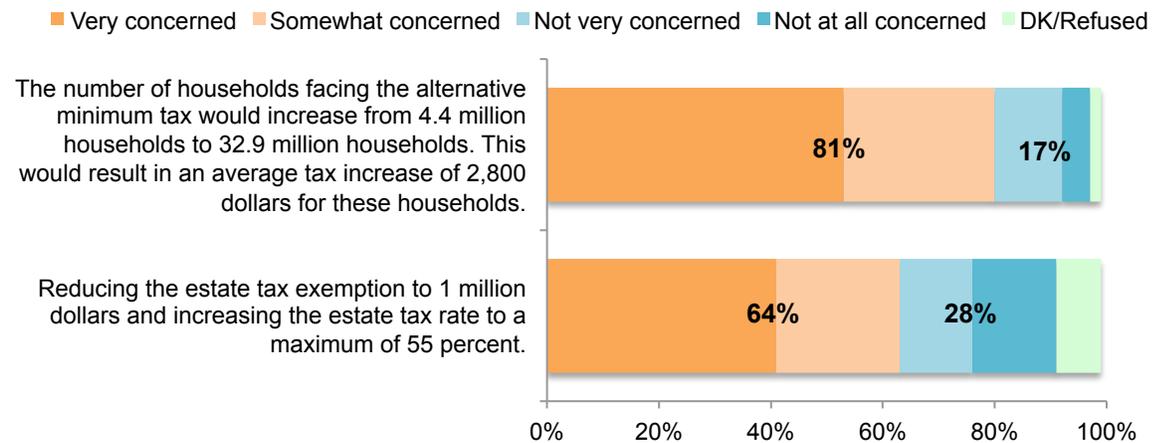
Returning to some of the tax issues in the fiscal cliff, a sweeping 81% majority of entrepreneurs are concerned about the number of households facing the AMT—a tax some people have to pay instead of a lower income tax to ensure they pay a minimum amount of taxes—increasing from 4.4 million to 32.9 million, or by about \$2,800 for each of those families. More than half (53%) are very concerned.

On the subject of the estate tax, 64% of owners are worried about the tax exemption being reduced to \$1 million and the maximum tax rate increasing to 55%.

**Figure 7: Entrepreneurs are worried number of households facing Alternative Minimum Tax could increase eightfold, and about estate tax**

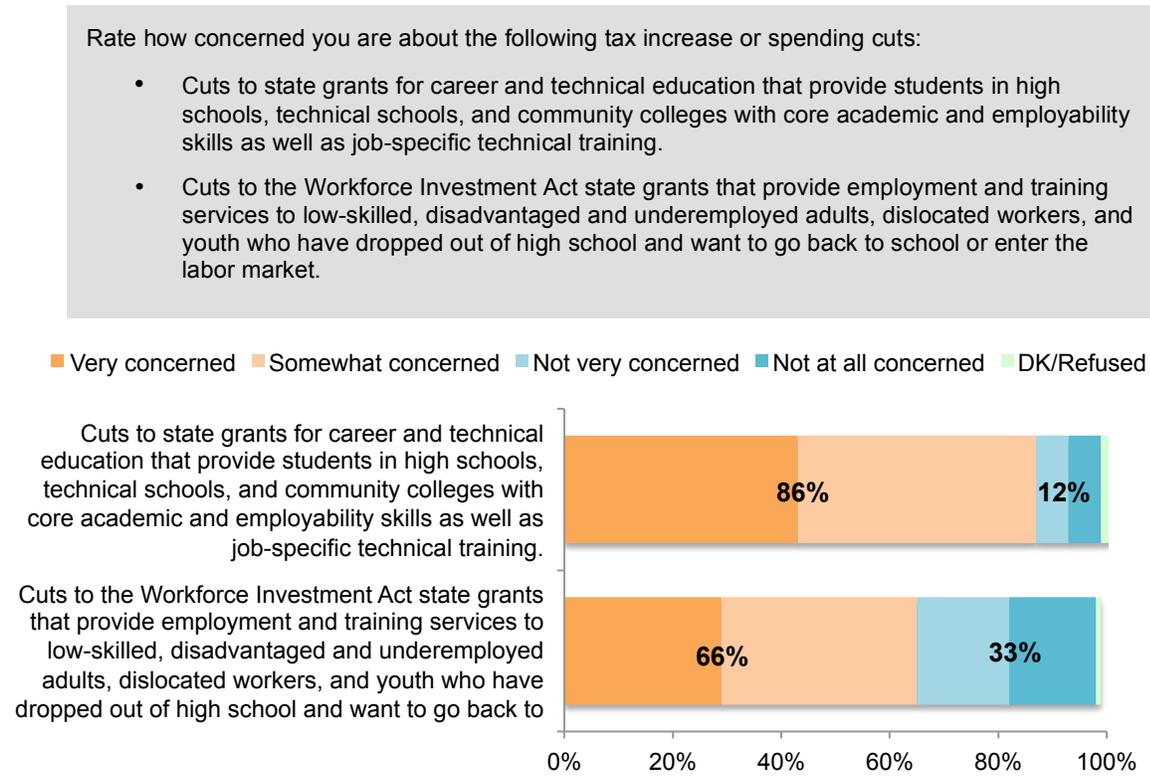
Rate how concerned you are about the following tax increase or spending cuts:

- The number of households facing the alternative minimum tax, which is a tax some people have to pay instead of a lower income tax to ensure they pay a minimum amount of taxes, would increase from 4.4 million households to 32.9 million households. This would result in an average tax increase of 2,800 dollars for these households.
- Reducing the estate tax exemption to 1 million dollars and increasing the estate tax rate to a maximum of 55 percent.



As with all other topics we polled on, small business owners find possible spending cuts in education very disconcerting. Specifically, 86% are concerned there will be cuts to state grants for career and technical education that provide students in high schools, technical schools, and community colleges with core academic and employability skills as well as job-specific technical training. Another two-thirds are worried about cuts to the Workforce Investment Act state grants that provide employment and training services to low-skilled, disadvantaged and underemployed adults, dislocated workers, and youth who have dropped out of high school and want to go back to school or enter the labor market.

**Figure 8: Owners find potential education and job training cuts troubling**



## Owners Support Some Proposals to Address Budget Crisis Combined with Targeted Fiscal Policies that Help Small Firms

There are several plans that have been proposed to deal with the tax and budget issues facing the country. Some of these are designed to reduce the deficit by raising revenue or cutting spending. Others are designed to improve the economy and create jobs.

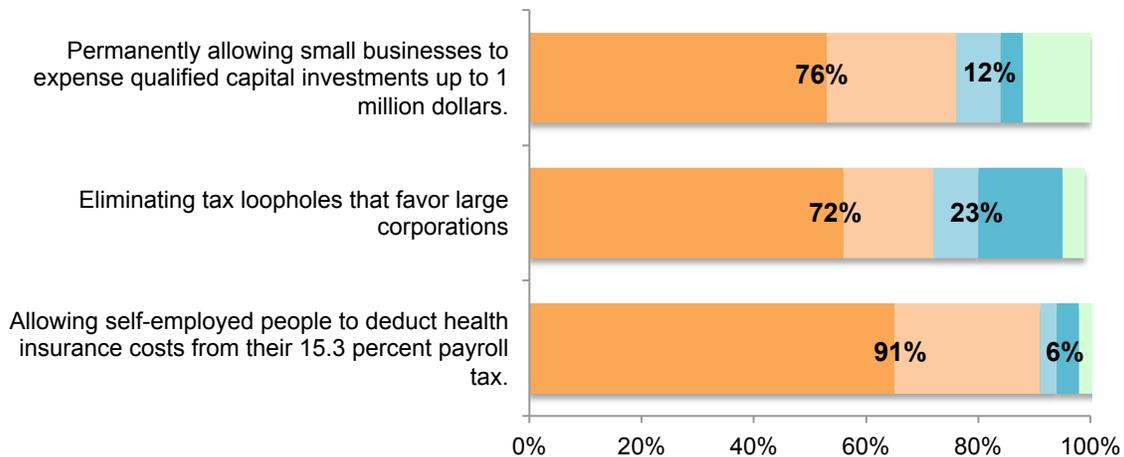
Seventy-six percent support permanently allowing small businesses to expense qualified capital investments up to \$1 million, and nearly half, 53%, strongly support it. Additionally, 72% want tax loopholes favoring large corporations eliminated. More than nine in 10 (91%) favor allowing self-employed people to deduct health insurance costs from their 15.3% payroll tax.

### ■ **Figure 9: *Entrepreneurs overwhelmingly support proposals specifically aimed at helping small firms***

Please indicate whether you favor or oppose each of the following proposals that have been made to deal with the tax and budget issue:

- Permanently allowing small businesses to expense qualified capital investments up to 1 million dollars.
- Eliminating tax loopholes that favor large corporations
- Allowing self-employed people to deduct health insurance costs from their 15.3 percent payroll tax.

■ Strongly favor 
 ■ Somewhat favor 
 ■ Somewhat oppose 
 ■ Strongly oppose 
 ■ Don't know/Refused

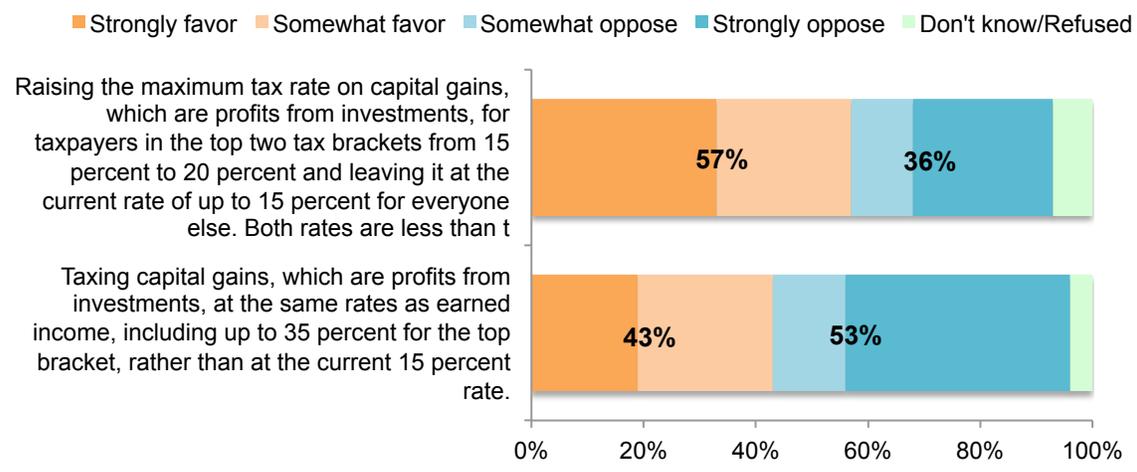


We also asked small business owners about two different proposals regarding tax treatment of capital gains, or profits earned from investments. A 57% majority supports raising the capital gains tax rate to a maximum of 20% for people in the top two tax brackets while leaving it at the current maximum rate for everyone else (15%). Both rates are lower than the current maximum wage and salary income rate. On the other hand, 43% support taxing capital gains at the same rates as earned income (a tax rate of up to 35%).

**Figure 10: Owners support maximum capital gains rate of 20% for high income taxpayers**

Please indicate whether you favor or oppose each of the following proposals that have been made to deal with the tax and budget issue:

- Raising the maximum tax rate on capital gains, which are profits from investments, for taxpayers in the top two tax brackets from 15 percent to 20 percent and leaving it at the current rate of up to 15 percent for everyone else. Both rates are less than the current ordinary income tax rate.
- Taxing capital gains, which are profits from investments, at the same rates as earned income, including up to 35 percent for the top bracket, rather than at the current 15 percent rate.



## Conclusion

The country is facing an unprecedented number of spending cuts and tax increases that could have a crippling effect on small business and the economy, should policymakers fail to find a way to sidestep both by the end of 2012. According to scientific opinion polling, our nation's small businesses are very aware of what's coming, and they're concerned. In large majorities, entrepreneurs find every aspect of the fiscal cliff disconcerting, with more than half being very concerned in some cases.

From spending cuts in defense, education and infrastructure to expiration of tax cuts impacting employees and employers of every income bracket, our country's leading job creators are looking for lawmakers to come up with an alternative to the fiscal situation America will face in 2013 if nothing is done. Recognizing the severity of our budget situation, they want this problem's solution to be something that promotes job creation and uses targeted efforts to help small businesses. Small business owners are pragmatic individuals, and they're selective about what they believe will and won't jumpstart our economy. With only a few weeks to go before we reach the fiscal cliff's edge, lawmakers must now revisit the proposals on the table and keep small businesses' needs in mind as they reach a smart agreement.

## Methodology

This poll reflects a telephone survey of 500 small business owners across the nation, drawn from Survey Sampling International and Dun & Bradstreet, and conducted by Greenberg Quinlan Rosner Research for Small Business Majority. The survey was conducted from Sept. 27-Oct. 12, 2012. The overall margin of error is +/- 4.4%.

## Poll Toplines

September 27-October 12, 2012 - **500 Small Business Owners**

Q.1 Do you own your own business?

	<b>Total</b>
Yes .....	100
No .....	-
Not sure .....	-
(ref:SBOSCR)	

Q.2 How many people are directly employed by your business or company, including yourself?

	<b>Total</b>
1 .....	31
2-5.....	48
6-10.....	9
11-25 .....	7
26-50 .....	3
51-100.....	2
More than 100.....	-
(ref:NUMEMPLY)	

Q.3 Under a law passed last year, Congress and the president will have to agree to a budget plan that reduces the national debt by \$1.2 trillion dollars by the end of 2012. If they fail to agree on a budget plan, this will trigger automatic across the board budget cuts in discretionary spending, including deep cuts in defense, education and other programs. In addition, major tax cuts will expire this year. How familiar are you with this issue? Would you say you are very familiar, somewhat familiar, not very familiar or not at all familiar?

	<b>Total</b>
Very familiar .....	32
Somewhat familiar .....	47
Not very familiar .....	11
Not at all familiar .....	11
(Don't know/refused) .....	-
<b>Very/Somewhat Familiar .....</b>	<b>78</b>
<b>Total Not Familiar .....</b>	<b>22</b>
(ref:SEQUEST)	

Q.4 Now I'm going to read you some specific spending cuts and tax increases that will occur without action by Congress. For each one, please tell me whether this makes you very concerned, somewhat concerned, not very concerned or not at all concerned

	Very Conc	Smwt Conc	Not Very Conc	Not at all Conv	DK/ Ref	Very/ Smwt Conc	Total Not Conc
[250 Respondents]							
5 (SPLIT QUESTION/HALF SAMPLE) Five hundred billion dollars in automatic defense spending cuts over the next 10 years, which will impact small businesses that work as defense subcontractors.....	41	24	8	24	3	<b>65</b>	<b>32</b>
6 A 2 percent increase in the employee portion of payroll taxes .....	51	25	10	12	2	<b>76</b>	<b>22</b>
[250 Respondents]							
7 (SPLIT QUESTION/HALF SAMPLE) Reduced funding for infrastructure projects, like bridges and roads. ....	41	37	8	14	1	<b>77</b>	<b>22</b>
[250 Respondents]							
8 (SPLIT QUESTION/HALF SAMPLE) Reduced funding for the small business loan and counseling programs under the Small Business Administration. ....	34	28	12	22	4	<b>62</b>	<b>34</b>
[250 Respondents]							
9 (SPLIT QUESTION/HALF SAMPLE) Cuts to the Workforce Investment Act state grants that provide employment and training services to low-skilled, disadvantaged and underemployed adults, dislocated workers, and youth who have dropped out of high school and want to go back to school or enter the labor market. ....	29	36	17	16	1	<b>66</b>	<b>33</b>
[250 Respondents]							
10 (SPLIT QUESTION/HALF SAMPLE) Cuts to state grants for career and technical education that provide students in high schools, technical schools, and community colleges with core academic and employability skills as well as job-specific technical training. ....	43	44	6	6	2	<b>86</b>	<b>12</b>
[250 Respondents]							
11 (SPLIT QUESTION/HALF SAMPLE) Cuts in funding to government contracts that small businesses can bid on.....	31	37	19	12	1	<b>68</b>	<b>31</b>
[250 Respondents]							
12 (SPLIT QUESTION/HALF SAMPLE) Cuts that reduce the amount of qualified capital investments small businesses can expense to \$25,000. ....	48	32	9	7	3	<b>81</b>	<b>16</b>

						<b>Very Conc</b>	<b>Total Conc</b>
		<b>Not Conc</b>	<b>Not Conv</b>	<b>DK/Ref</b>		<b>Very Conc</b>	<b>Total Conc</b>

[250 Respondents]

13 (SPLIT QUESTION/HALF SAMPLE) The number of households facing the alternative minimum tax, which is a tax some people have to pay instead of a lower income tax to ensure they pay a minimum amount of taxes, would increase from 4.4 million households to 32.9 million households. This would result in an average tax increase of 2,800 dollars for these households. ....53    27    12    5    2    **81**    **17**

[250 Respondents]

14 (SPLIT QUESTION/HALF SAMPLE) Reducing the estate tax exemption to 1 million dollars and increasing the estate tax rate to a maximum of 55 percent. ....41    22    13    15    8    **64**    **28**  
(ref:CONCRNS)

Please indicate which of these statements comes closer to your point of view, even if neither one is exactly right. -

	<b>1<sup>st</sup> Stmt Strng</b>	<b>1<sup>st</sup> Not Strng</b>	<b>2<sup>nd</sup> Not Strng</b>	<b>2<sup>nd</sup> Stmt Strng</b>	<b>DK/Ref</b>	<b>Total 1<sup>st</sup></b>	<b>Total 2<sup>nd</sup></b>	<b>1<sup>st</sup> - 2<sup>nd</sup></b>
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15 No one likes to raise taxes, but we have a budget crisis; it is the right thing to do to raise taxes on the wealthiest two percent.  
OR  
Raising taxes on the wealthy means raising taxes on job creators and small businesses, which will hurt the economy; it is the wrong thing to do to raise taxes on the wealthiest two percent. ....40    12    13    25    9    **52**    **39**    **13**

16 Cutting spending on education, health care and infrastructure will do more harm to the economy than raising taxes on the wealthiest two percent.  
OR  
Raising taxes on the wealthiest two percent will do more harm to the economy than cutting spending on education, healthcare and infrastructure. ....43    14    9    23    11    **57**    **32**    **25**

17 The most important job for Congress and the President over the next year is a plan to create more jobs.  
OR  
The most important job for Congress and the President over the next year is a plan to reduce the deficit. ....47    6    13    29    5    **53**    **42**    **11**

Now I am going to read you several proposals people have made to deal with the tax and budget issue. Some of these are designed to reduce the deficit by raising revenue or cutting spending. Others are designed to improve the economy and create jobs. Please indicate whether you favor or oppose each.

	<b>Strng Fav</b>	<b>Smwt Fav</b>	<b>Smwt Opp</b>	<b>Strng Opp</b>	<b>Dk/ Ref</b>	<b>Total Fav</b>	<b>Total Opp</b>	<b>Fav - Opp</b>
[250 Respondents]								
18 (SPLIT QUESTION/HALF SAMPLE)								
Providing a tax credit to companies that hire more workers or increase wages.....	45	25	17	9	5	<b>70</b>	<b>25</b>	<b>45</b>
[250 Respondents]								
19 (SPLIT QUESTION/HALF SAMPLE)								
Eliminating tax loopholes that favor large corporations. ....	56	16	8	15	4	<b>72</b>	<b>23</b>	<b>49</b>
[250 Respondents]								
20 (SPLIT QUESTION/HALF SAMPLE)								
Eliminating tax loopholes that favor large corporations, but also lowering the corporate tax rate. ....	36	31	11	15	7	<b>67</b>	<b>26</b>	<b>40</b>
21 Increasing tax rates on household income OVER \$250,000.....	31	21	11	34	2	<b>52</b>	<b>46</b>	<b>7</b>
22 Increasing tax rates on household income UNDER \$250,000.....	5	7	15	71	2	<b>12</b>	<b>86</b>	<b>-74</b>
[250 Respondents]								
23 (SPLIT QUESTION/HALF SAMPLE)								
Eliminating tax breaks for oil and gas companies.....	40	22	11	23	4	<b>63</b>	<b>34</b>	<b>29</b>
[250 Respondents]								
24 (SPLIT QUESTION/HALF SAMPLE)								
Permanently allowing small businesses to expense qualified capital investments up to 1 million dollars.....	53	23	8	4	12	<b>76</b>	<b>12</b>	<b>65</b>
[250 Respondents]								
25 (SPLIT QUESTION/HALF SAMPLE)								
Taxing capital gains, which are profits from investments, at the same rates as earned income, including up to 35 percent for the top bracket, rather than at the current 15 percent rate. ....	19	24	13	40	4	<b>43</b>	<b>53</b>	<b>-10</b>
[250 Respondents]								
26 (SPLIT QUESTION/HALF SAMPLE)								
Raising the maximum tax rate on capital gains, which are profits from investments, for taxpayers in the top two tax brackets from 15 percent to 20 percent and leaving it at the current rate of up to 15 percent for everyone else. Both rates are less than the current ordinary income tax rate.....	33	24	11	25	7	<b>57</b>	<b>36</b>	<b>21</b>

	Strng Fav	Smwt Fav	Smwt Opp	Strng Opp	Dk/ Ref	Total Fav	Total Opp	Fav - Opp
[250 Respondents]								
27 (SPLIT QUESTION/HALF SAMPLE)								
Removing tax breaks for moving production overseas and providing new incentives for bringing production back to the United States.....	74	16	2	7	2	90	8	81

[250 Respondents]								
28 (SPLIT QUESTION/HALF SAMPLE)								
Allowing self-employed people to deduct health insurance costs from their 15.3 percent payroll tax.....	65	26	3	4	3	91	6	84

Q.29 These last questions are for statistical purposes only: Which of the following categories best describes your business?

	Total
Non-retail services .....	27
Manufacturing or construction .....	25
Retail or restaurant .....	17
Agriculture .....	4
Other .....	24
(Refused) .....	2
(ref:BUSTYPE)	

Q.30 In what year were you born?

	Total
18 - 24 .....	-
25 - 29 .....	2
30 - 34 .....	5
35 - 39 .....	7
40 - 44 .....	11
45 - 49 .....	11
50 - 54 .....	14
55 - 59 .....	14
60 - 64 .....	14
65 and over .....	16
(No answer) .....	6
(ref:AGE)	

Q.31 Generally speaking, do you think of yourself as a Republican, a Democrat, an Independent, or something else?

	Total
Democrat .....	24
Independent-lean Democrat .....	11
Independent .....	8
Independent-lean Republican .....	15
Republican .....	32
Other .....	2
Don't know/Refused .....	8
(ref:PTYID1)	

Q.32 For statistical purposes only, which of these categories best describes the gross revenue of your business in 2011?

	<b>Total</b>
Less than \$100,000 .....	25
\$100,000 to under \$250,000.....	24
\$250,000 to under \$500,000 .....	13
\$500,000 to under \$1 million .....	11
\$1 million to under \$2 million.....	5
\$2 million or more .....	7
Don't know .....	4
Prefer not to say .....	11
<b>Under \$500K.....</b>	<b>62</b>
<b>\$500K or more .....</b>	<b>23</b>
(ref:INCOME)	

Q.33 Is your business income passed through to your personal taxes?

	<b>Total</b>
Yes .....	54
No .....	34
Don't know .....	12
(ref:PASSTHR)	

Q.34 For statistical purposes only, which of these categories best describes your family's personal income- including any pass through income from your business- in 2011? Just stop me when I get to the right category.

	<b>Total</b>
Less than \$50,000 .....	21
\$50,000-\$99,999 .....	29
\$100,000-\$249,999 .....	23
\$250,000-\$999,999 .....	4
Over \$1 million.....	1
Don't know .....	4
Prefer not to say .....	17
<b>Under \$100,000 .....</b>	<b>50</b>
<b>\$100,000-\$999,999 .....</b>	<b>28</b>
(ref:PERSINC)	

Q.35 What is your race?

	<b>Total</b>
White .....	79
African American or Black.....	5
Hispanic or Latino .....	6
Asian or Pacific Islander .....	3
American Indian or Native American .....	1
Other .....	1
Biracial or multiracial .....	0
Prefer not to say .....	5
(ref:RACE)	

Q.36 Record respondent's gender

	<b>Total</b>
Male.....	63
Female .....	37
(ref:GENDER)	