Paragon Insights conducted a national survey of 1,992 registered voters from September 19–21, 2017. The interviews were conducted online and the data were weighted to approximate a target sample of registered voters based on race/ethnicity, gender, and educational attainment. Results from the full survey have a margin of error of plus or minus two percentage points. Below is a summary of findings.

Key Points

- Three in four voters (73%) consider passing a comprehensive tax reform bill a top or important priority for Congress
- To handle tax reform, congressional Republicans trusted over Democratic counterparts by 6-point margin
- Regarding specific initiatives, lowering middle class tax rate considered most important
- And, two in three voters (59%) support lowering the corporate tax rate to help level the playing field for U.S. businesses facing foreign competition
- Majorities agree that federal, state and local income rates are too high
- Voters most convinced of the need for tax reform when they learn how a more competitive corporate tax rate would benefit American workers and businesses

Three in Four Voters Say Tax Reform Should Be Top or Important Priority for Congress

Three in four registered voters (73%) say passing a comprehensive tax reform bill should be a ‘top’ or ‘important’ priority for legislators on Capitol Hill. In fact, a strong plurality (43%) say tax reform should be a ‘top’ priority.

Republicans in Congress Most Trusted to Handle Tax Reform, Economic Issues

When asked who they trust more to handle the issue of tax reform, a plurality of voters (41%) say Republicans in Congress. Thirty-five percent say Democrats, while one in four voters (24%) are unsure.

Related issues displayed similar breakdowns of trust: voters trust Republicans over Democrats to handle jobs by a 42-35 percent margin, and the economy by a 42-36 percent margin.

Lowering Middle Class Tax Rates Considered Most Important Reform

Nearly half of voters (46%) say lowering middle class tax rates is the most important tax reform initiative. Like the corporate tax rate, this is another area of bipartisan consensus: strong pluralities of Democrats (49%) and Republicans (46%) are in agreement.

Majority Support for Lowering Corporate Tax Rate to Level the Playing Field for U.S. Businesses

Voters see the U.S. tax code as disadvantaging economic vitality across a multitude of factors. Strong majorities say the current system does not keep companies (57%) or jobs (56%) in America. And by a seven-point margin, voters say the current system is unfair to businesses. This is likely why four in five voters say it is important that tax reform incentivizes businesses to create jobs in America and keep them here. Overwhelming majorities also recognize the importance of tax reform incentivizing domestic manufacturing (79%) and incentivizing businesses to headquarter in America (79%).

A strong majority express pro-business sentiment concerning specific reforms as well: three in five voters (59%) support lowering the corporate tax rate to help level the playing field for U.S. businesses facing foreign competition. Consensus extends across political parties, with nearly half of Democrats (47%) in support, compared to only twenty-nine percent who oppose. Three in four Republicans (76%) support lowering the corporate tax rate in this regard.

Job Creation, U.S. Headquartered Businesses Most Resonant Messages

Voters are most convinced of the need for tax reform when they learn how a more competitive corporate tax rate would benefit American workers and businesses. Strong majorities are more likely to support reforming the tax code after learning that a more competitive corporate rate would result in two million more American jobs (58%) and would have kept nearly 5,000 more companies in the United States over the last ten years.