WINNING THE TAX WARS

TAX MESSAGE BRIEFING BOOKLET

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About the Data

Winning the Tax Wars is based on two significant quantitative and qualitative analyses:

- The results of a national survey of 1,200 voters conducted June 4-10, 2012, by **Hart Research Associates** for Americans for Tax Fairness. This survey was primarily a "message survey" designed to determine the most effective ways to communicate about tax issues. (The poll had a margin of error of 2.9 percent.)
- The results of 6 focus groups conducted in May 2012 with swing voters in Denver, CO, St. Louis, MO, and Richmond, VA, by Lake Research Partners for Americans for Tax Fairness.

The results of this polling research are <u>available here</u>. [http://bit.ly/O8M4wc] Copies of this Tax Message Briefing Booklet are <u>available here</u>. [http://bit.ly/SDjVgM]



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THE BUSH TAX CUTS

To win, we must define this debate as a fight over the Bush tax cuts for the richest 2% (not for everyone, as our opponents would like to inaccurately spin it) and our opponents as defenders of a rigged system that favors the wealthy at the expense of everyone else.

CORE MESSAGE End the Bush tax cuts for the richest 2%. It's time they pay their fair share.

CONNECT: Our tax system is rigged in favor of the wealthy and big corporations and isn't working for most Americans. It's time the tax code was fair to everyone who works hard and plays by the rules while making the wealthiest pay their fair share.

VALUES: Americans applaud financial success but when the rich get special tax breaks they don't need and the country can't afford, the middle class has to make up the difference – and that's not right.

DEFINE: The richest people in our country receive the biggest tax breaks, but some members of Congress want to give them even more – while cutting middle-class priorities like education and Medicare.

ILLUSTRATE: The Bush tax cuts give an average tax break of \$160,000 to someone who makes more than \$1 million a year. Tax cuts should not go to those who need them the least.

BOTTOM LINE: Politicians stacking the deck in favor of their wealthy campaign contributors and sticking the rest of us with the tab is not right. It's time the same rules applied to everyone so the wealthy pay their fair share.

FIVE WAYS TO GO ON OFFENSE ON TAXES

All five offensive lines below raised very major doubts about our opponents in Congress:

- 1. NO TAX INCREASE PLEDGE PROTECTS THE WEALTHY & CORPORATIONS SHIPPING JOBS OVERSEAS: Nearly every Republican in Congress has signed a pledge promising that they will never vote to make big corporations and the wealthy pay a penny more in taxes, even by closing loopholes that reward them for shipping American jobs overseas.
- INCREASING TAXES ON REGULAR FAMILIES: Republicans have voted for a tax plan that increases taxes on millions of middle-class and low-income working families, but cuts taxes by 30% for corporations and millionaires.
- 3. **MEDICARE VS. TAX BREAKS FOR MILLIONAIRES:** Republicans voted to end the guarantee of Medicare, doubling seniors costs to \$6,000 more per year for fewer benefits than they get now, while giving the richest Americans a nearly \$300,000 tax break.
- 4. **TAX BREAKS FOR OIL COMPANIES:** Politicians are protecting huge tax breaks for oil companies, even though the companies are gouging consumers and reporting record profits.
- 5. **BUFFETT RULE:** The wealthiest play by their own set of rules, which is why some lawmakers want to keep allowing multimillionaire investors like Mitt Romney, who only pays a 14% tax rate, to pay a lower rate than millions in the middle class.

CORE LESSONS FROM POLLING AND FOCUS GROUPS

- VOTERS SAY THAT TAX REFORM SHOULD BE ABOUT FAIRNESS, NOT LOWER TAX RATES – "it is time for the wealthy and corporations to pay their fair share." That is how to best connect with the broadest group of the public at this point in time.
- THE BROAD PUBLIC STRONGLY SUPPORTS RAISING TAXES ON THE RICH AND LARGE CORPORATIONS. It responds especially well to calls to end tax loopholes for *large corporations*.
- HIGHLIGHT WHAT THE PUBLIC ALREADY STRONGLY BELIEVES: THE SYSTEM IS RIGGED AGAINST THEM. The public believes the tax code is full of special breaks and loopholes for powerful interests. They feel that too many politicians have stacked the deck in favor of their wealthy campaign contributors and corporate interests, while the middle class gets stuck with the tab. We need to make these battles about creating a tax code that reflects the interests of the middle class, so the same rules apply to everyone, not just the wealthy special interests. And work to position our opponents – many of whom have literally signed a pledge to protect unfair tax breaks and loopholes – as defenders of this unfair status quo.
- OUTSIDE OF CORE SUPPORTERS, THE PUBLIC DOES <u>NOT</u> BELIEVE MORE TAX REVENUE IS NEEDED TO MEET OUR NEEDS. The broad public is much less inclined to believe that taxes should be raised to fund more government spending for education, Medicare and transportation. These arguments may work with core supporters, but they lose support with people in the middle. More needs to be done to convince the public; that is a longer-term challenge for winning the tax wars.
 - Just 29% of voters are pro-tax, including 49% of Democrats and 27% of Independents.
 - 35% of voters are anti-tax, including 65% of Republicans and 34% of Independents.
 - **One-third (34%) of voters are for "tax and cut":** They support taxing the rich and corporations, but they also support cutting spending to fund priorities, rather than raise revenues for that purpose. This includes 41% of Democrats and 36% of independents.
 - REDUCING FEDERAL SPENDING AND REDUCING THE BUDGET DEFICIT ARE TOP PRIORITIES FOR THE PUBLIC. However, a message that proposed a "balanced approach" to the deficit – raising revenues and protecting commitments to Medicare and education – garnered the lowest score of eight messages tested. Here it is:

America must find a balanced approach to the budget that reduces the deficit, protects commitments like Medicare, and grows our economy. We must get serious about reducing our trillion-dollar deficit, which is forcing us to borrow money from China every day and threatens our children's and grandchildren's future. But cutting investments in education and jobs also puts future generations at risk. There's a better way forward: if we stop giving tax breaks to the wealthy and big corporations, we will have the resources we need to grow our economy in a fiscally responsible way.

• BE CAREFUL NOT TO TRIGGER PUBLIC CONCERN OVER WASTEFUL

GOVERNMENT SPENDING. The strongest argument *in favor of* extending the Bush tax cuts for the richest 2% – by far – is that it will lead to *less* government spending. And the public's top goal for using new revenue generated by ending tax cuts for the richest 2% – by far – is reducing the federal budget deficit. It is fine to indicate that more tax breaks for the richest 2% will make cuts in Medicare and education more likely, and may prevent us from maintaining our infrastructure. And also remind people that ending tax breaks for the wealthy will help us get the budget deficit under control.

 AVOID ABSOLUTE CLAIMS ABOUT THE CONSEQUENCES OF INCREASING (OR FAILING TO INCREASE) TAX REVENUE. The public is very skeptical of claims that increasing tax revenue will necessarily lead to productive government spending, or that failure to raise taxes will necessarily lead to cutbacks in vital services. Suggest instead that giving more tax breaks to the wealthy and large corporations means we won't be able to afford to protect vital programs like Medicare and education.

BEST TESTING SHORT MESSAGES BY TOPIC

Most of the following short messages were poll-tested and did very well. Some were tested as part of longer messages and were highlighted by respondents with an online tool as being more effective.

TAX FAIRNESS

- It's time for the wealthiest Americans and big corporations to pay their fair share of taxes.
- To get our nation back on track we need everyone to do their part. Ending the Bush tax cuts for the richest 2% is a good first step.
- The wealthiest people in our country have received the biggest tax breaks. We just can't afford to keep giving tax cuts to those who need them the least.
- Those who have succeeded should pay their fair share, because if you do well in America, you ought to do well by America.
- The millionaire driving a red Ferrari shouldn't be paying a lower tax rate than the mechanic who's fixing the brakes.
- We applaud financial success in this country. But when the rich get tax breaks they don't need and the country can't afford, somebody else has to make up the difference-and that's not right.

PATRIOTISM, SMALL BUSINESSES VS. BIG CORPORATIONS

- We should end tax breaks for companies that ship jobs overseas, and level the playing field for small businesses that create jobs in America.
- Many big companies like GE and Verizon pay ZERO federal income taxes in some years. American small businesses that pay their fair share are subsidizing large corporations that dodge their taxes and ship jobs overseas.
- Small businesses create many new jobs. If we care about seeing "Made in the USA" again we need to level the playing field by eliminating the tax loopholes for big corporations.
- As Americans who are loyal to our communities and our country, we pay our taxes because it's an investment in America and the next generation. Those who have succeeded should pay their fair share, because if you do well in America, you ought to do well by America.

BUDGET TRADEOFFS AND THE DEFICIT

- We need to get rid of special tax breaks for corporate CEOs and billionaire hedge fund managers. The country simply can't afford to keep giving out tax breaks to the wealthy and large corporations and still meet our pressing needs.
- Our opponents favor giving more tax breaks to the wealthiest Americans and large corporations while demanding cuts in programs that average families rely on, like Medicare, Medicaid, and college tuition assistance.
- If we give more tax breaks to the richest 2%, we won't be able to afford to protect middle-class priorities like education and Medicare from deep cutbacks.
- If we give more tax breaks to the richest 2%, we won't be able to bring the federal budget deficit under control and we will have to keep borrowing billions from China every year.
- If we give more tax breaks to the richest 2%, we won't be able to afford to create jobs by investing in areas like education, research, and transportation. [Less convincing statement]

SPECIAL INTERESTS RIG THE SYSTEM

- Our current tax code is full of special breaks and loopholes for powerful interests. It needs to be overhauled so everyone plays by the same rules.
- Too many politicians have stacked the deck in favor of their wealthy campaign contributors and corporate interests, while the middle class gets stuck with the tab.
- It's time to start making our tax code fair to average people who work hard and play by the rules, not just the wealthy who lobby hard and rewrite the rules in their favor.
- Today the big corporations use their lobbyists and campaign contributions to rig the tax system in their favor. It's about time they started living by the same rules as the rest of us.

GOING ON OFFENSE ON TAXES

- Nearly all of our opponents on tax issues in Congress have signed a pledge promising that they will never vote to make big corporations and the wealthy pay a penny more in taxes, even by closing loopholes that reward them for shipping American jobs overseas.
- Our opponents in Congress voted for a tax plan that increases taxes on millions of low-income and middle-class families, but cuts taxes by 30% for corporations and millionaires.
- Our opponents in Congress passed a budget that ends the Medicare guarantee and requires seniors to pay \$6,000 more per year for fewer benefits than they get now, while giving the richest Americans a nearly \$300,000 tax break.
- Our opponents in Congress are protecting huge tax breaks for the oil companies, even though these companies are gouging consumers and reporting record profits.
- Our opponents in Congress favor keeping a tax system that allows multi-millionaire investors like Mitt Romney to pay a tax rate of just 14%–far below what many middle-class families pay.

CORE MESSAGE NARRATIVES

These message narratives are essentially recommendations for how to best tell a story about the tax issue. They are intended to be more evocative and values-oriented, rather than be fact-filled and policy specific. They can be used as the basis for a speech, an op-ed, an email message to supporters, or as a letter to a lawmaker.

MESSAGE NARRATIVE RECOMMENDATION: END THE BUSH TAX CUTS FOR THE RICHEST 2%

In making the case for ending the Bush tax cuts on incomes over \$250,000, it is very important to be clear that it is the tax cuts received by the richest 2% – not all of the Bush tax cuts – that we propose to repeal. So always remember to say we need to end "**the Bush tax cuts for the richest 2%**."

This is our recommended **<u>core message narrative</u>** for use in the debate over extending the Bush tax cuts:

It is time to end the Bush tax cuts for the richest 2%, so that the rich start to pay their fair share. The wealthiest people in our country already receive the biggest tax breaks, and we just can't afford to keep giving tax cuts to those who need it the least. If we give tax cuts to the rich, we won't be able to protect middle-class priorities like education and Medicare from deep cutbacks. Giving tax cuts to the richest 2% also makes it harder to bring the budget deficit under control, which means we keep borrowing billions from China every year.

Americans applaud financial success. But when the rich get tax breaks they don't need and the country can't afford, somebody else has to make up the difference– and that's not right. It's time to start making our tax code fair to average people who work hard and play by the rules, not just the wealthy who lobby hard and rewrite the rules in their favor. To get our nation back on track, we need everyone to do their part—and ending the Bush tax cuts for the richest 2% is a good first step.

Public opinion research reveals that the strongest argument in favor of ending the Bush tax cuts on incomes over \$250,000 is based on the powerful idea that *the wealthy should pay their fair share*. Other message frames, such as the idea that ending the tax cuts will help to create jobs, prove far less effective. We do not want the battle over ending the Bush tax cuts for the richest 2% to become primarily a fight over the economy, or public investment, or public services. We want the focus to remain squarely on one central issue: making the rich and corporations pay their fair share of taxes.

MESSAGE NARRATIVE RECOMMENDATION: GOING ON OFFENSE ON TAXES

Beyond the specific fight over the Bush tax cuts, we have an historic opportunity to take the offensive on the tax issue for the first time in decades. Conservatives' anti-tax absolutism, coupled with strong public demand for tax fairness, means they are vulnerable to being positioned as defenders of a deeply unpopular tax system. The public does not want elected officials to continue giving special deals to the wealthy and large corporations, nor "pledge" to defend an unfair tax system.

Here is a suggested **core message** for going on offense on taxes:

Today the big corporations use their lobbyists and campaign contributions to rig the tax system in their favor. Profitable oil companies get billions in special tax breaks, while large companies like G.E. and Verizon pay no federal income taxes at all in some years. It's not right that the rich and big corporations get special breaks and loopholes that ordinary people and small businesses don't get.

And it's not right that conservative politicians help stack the deck in favor of their wealthy campaign contributors and corporate interests, while the middle class gets stuck with the tab. Even worse, many members of Congress have signed a pledge promising that they will never vote to make big corporations and the wealthy pay a penny more in taxes, even by closing loopholes.

We need to overhaul the tax code so that it reflects our values, and so everyone plays by the same rules. We should end tax breaks for companies that ship jobs overseas, and level the playing field for small businesses that create jobs in America. We should end tax breaks for wealthy individuals who use offshore tax shelters in places like the Cayman Islands to avoid paying the taxes they owe. As Americans who are loyal to our communities and our country, we pay our taxes because it's an investment in America and the next generation.

Those who have succeeded should also pay their fair share, because if you do well <u>in</u> America, you ought to do well <u>by</u> America. And those who have been elected to high office should give us a tax code that reflects the interests of the middle class, instead of looking out for the interests of corporate CEOs and their lobbyists.

The survey clearly demonstrates that we have an opportunity to position conservatives as defenders of a tax *status quo* that is rigged in favor of the rich and corporate interests. Moreover, we can discredit the Americans for Tax Reform pledge by telling people that it requires signatories to defend a host of special loopholes and tax breaks that benefit only the wealthy and powerful.

Linking these tax positions to conservatives' call for cuts in middle-class priorities like education, Medicare, and infrastructure investments is also a powerful critique. Together, these messages can transform the politics of the tax issue, and help put fairness at the center of the national debate over tax reform.

MESSAGE NARRATIVE RECOMMENDATION: CREATING JOBS AND BUDGET TRADEOFFS

This is a message that will be most effective with core supporters. It will be less effective connecting with the broader public in the middle.

It's time we overhauled our tax code so that it's fair to the 99% of us who work hard and play by the rules, not just the 1% who lobby hard and rewrite the rules in their favor.

The country simply can't afford to keep giving out tax breaks to the wealthy and large corporations and still meet our pressing needs. If we give more tax breaks to the richest 2%, we won't be able to protect middle-class priorities like education and Medicare from deep cutbacks.

We're facing high unemployment and stagnant wages, while corporations and the wealthy are sitting on trillions of dollars in cash and asking for still more tax breaks. They need to pay their fair share of taxes, so we can create jobs and put people back to work.

We need to support small businesses, invest in education, jump start research and clean energy development, and improve infrastructure like schools, roads, and bridges. By putting our people back to work, and putting money in the pockets of middle-class consumers, we will get our economy moving again and build a stronger future for America.

TOP TAX FACTS

INDIVIDUAL TAXES

- 1. Someone making \$1 million a year would get an average tax break of \$160,000 under the Republican proposal to extend the Bush tax cuts, while taxes on 25 million middle-income and working Americans would increase by an average of \$1,000. [National Economic Council, <u>The President's Proposal to Extend the Middle Class Tax Cuts</u>, July 2012]
- 2. Fewer than 3% of small business owners make over \$250,000 a year, so allowing the Bush Tax Cuts to expire for upper-income households would not affect our nation's most important job creators.

[U.S. Department of the Treasury, <u>Methodology to Identify Small Businesses and Their Owners</u>, Technical Paper 4, August 2011, pp. 20-21]

3. Ending the Bush tax cuts for the richest 2% would save nearly \$1 trillion over the next decade.

[Center on Budget and Policy Priorities, <u>Joint Tax Committee: Raising Threshold for Bush Tax Cuts from \$250,000 to \$1 Million</u> <u>Would Lose \$366 Billion — Nearly Half the Revenue</u>, May, 30, 2012]

4. Nearly 1,500 people who made more than a million dollars paid no federal income taxes in 2009. [National Economic Council, <u>The Buffett Rule: A Basic Principle of Tax Fairness</u>, 4/10/2012, p. 5]

- 5. America's 400 richest families have seen their effective federal income tax rate drop by 60% over the last 50 years, plummeting from 42% to 18%. [David Cay Johnston, *Tax Notes*, <u>Is Our Tax System Helping Us Create Wealth?</u>, 12/21/2009, Comparing Income Growth and Income Tax Burdens in 1961 and 2006, p. 1376]
- 6. The top federal tax rate on income from wealth, such as stocks and bonds, is just 15%, whereas the top tax rate on income from wages is 35%. [Center on Budget and Policy Priorities, <u>Chart Book: 10 Things You Need to Know About the Capital Gains Tax</u>, Chart 1, 7/2/2012]
- 7. Because of the low income tax rate on wealth, Mitt Romney pays a lower federal income tax rate than millions of middle-class families—just 14% on \$21 million of income in 2010, most of it from Wall Street profits. [New York Times, For Romneys, Friendly Code Reduces Taxes, 1/25/2012, p. A1]
- 8. A hedge fund manager making millions of dollars from speculating on oil futures pays a lower tax rate on his profits than a school teacher pays on the salary she earns from educating our children. [James B. Stewart, *New York Times*, <u>Questioning the Dogma of Tax Rates</u>, 8/19/2011, p. B1]
- 9. A venture capitalist sheltering millions in offshore accounts in the Cayman Islands can legally avoid paying any U.S. taxes on his profits. [Jonathan Weisman, *New York Times*, <u>Romney's Returns Revive Scrutiny of Lawful Offshore Tax Shelters</u>, 2/8/2012, p. A17]

CORPORATE TAXES

- 10. More than two dozen big corporations paid no federal income taxes in the last four years, including GE and Verizon. [Citizens for Tax Justice, <u>Big No-Tax Corps Just Keep on Dodging</u>, 4/9/2012, p. 1] Link to Infographic
- 11. Thirty corporations spent \$476 million to lobby Congress over three years and they dodged \$68 billion in federal taxes. [Citizens for Tax Justice and US PIRG, <u>Representation Without Taxation: Fortune 500 Companies that Spend Big on Lobbying and Avoid Taxes</u>, 1/18/2012, p. 5 & 6] Link to Infographic
- 12. The corporate share of federal revenue has declined by more than 60% over the last 50 years plummeting from 22% to 8%. [OMB FY 2013 Budget Historical Tables, <u>Table 2.2 Percentage Composition of Receipts by Source: 1934–2017</u>, 2012] Link to Infographic
- 13. The federal corporate income tax rate is 35%, but because of loopholes and other factors corporations pay an average effective tax rate of about 25%. And in 2011 corporations paid just a 12% rate.

[Congressional Budget Office, <u>The Budget and Economic Outlook, Fiscal Years 2012 to 2022</u>, January 2012, Figure 4-3, p. 89]

REPUBLICAN TAX PROPOSALS & HOUSE-PASSED FEDERAL BUDGET

- 14. Republican proposals to extend the Bush tax cuts for all Americans would at the same time INCREASE taxes on 25 million American families by \$1,000 each. [National Economic Council, <u>The President's Proposal to Extend the Middle Class Tax Cuts</u>, July 2012]
- 15. Republicans in Congress recently passed a tax plan that would cut by 30% both the corporate income tax rate and the top tax rate paid by the wealthiest Americans. [Center on Budget and Policy Priorities, <u>Ryan Budget's Claim to Finance its Tax Cuts for the Wealthy By Curbing Their Tax</u> <u>Breaks Does Not Withstand Scrutiny</u>, 3/22/2012, p. 1]
- 16. Republicans in Congress recently passed a budget that ends the Medicare guarantee and requires future seniors to pay \$6,000 more per year for fewer benefits than they get now, while giving the richest Americans a \$286,000 tax break.

[Kaiser Family Foundation Program on Medicare Policy, <u>Proposed Changes to Medicare in the "Path to Prosperity,"</u> 4/14/2011, p. 3; U.S. Congress Joint Economic Committee, <u>Winners and Losers: Understanding the Ryan Plan's Potential Tax Implications</u> for <u>America's Workers</u>, 6/20/2012, p. 4]

STRONG VS. WEAK LANGUAGE ON TAXES

STRONGER LANGUAGE	WEAKER LANGUAGE
Bush tax cuts for the richest 2%	Bush tax cuts for those making over \$250,000
Large/big corporations	Corporations
We need to stop wasteful spending in Washington, like tax breaks for CEOs and billionaire hedge fund managers	We don't have a spending problem, we have a revenue problem
Make sure the same rules apply to everyone	Tax the rich
End special tax breaks that let wealthy investors pay lower tax rates than working people	Tax income from wealth as much as income from work
We need to make investments that strengthen our economy	We need to make investments that create jobs
If we give more tax breaks to the richest 2% we won't be able to afford to protect Medicare and education	There is no way to protect education and Medicare unless the richest 2% pay their fair share
We admire financial success. But when the rich get tax breaks the country can't afford, someone else makes up the difference.	End tax breaks for the privileged and comfortable who sit around collecting income on their wealth
If we give more tax breaks to the richest 2%, we won't be able to bring the deficit under control	We've tried cutting taxes on rich people, and it doesn't reduce the deficit or help the economy
Conservatives favor more tax breaks for the rich and large corporations, while demanding cuts in Medicare and education	Conservatives favor more tax breaks for the rich and large corporations—as if they didn't have enough already
Say it's "not right"	Don't say "it's not fair"

ATTACKS AND RESPONSES

	ATTACKS When they say	RESPONSES You say
Spending causes debt (tax cuts don't)	The national debt problem was caused by out-of-control government spending, not low taxes. We should reduce the deficit by cutting spending, not raising taxes on the American people.	Actually, giant tax breaks for the wealthy and big corporations is exactly the kind of waste we need to stop. It's time for politicians to stop defending budget-busting tax breaks and loopholes for wealthy special interests.
Raising taxes on small businesses hurts the economy.	Raising taxes on small businesses will hurt our economy and cost millions of Americans their jobs.	Our plan would extend the tax cuts for 97% of all small businesses . And if politicians cared about small business, they would join us in leveling the playing field by eliminating the tax loopholes that reward big corporations for shipping jobs overseas .
Raising taxes on job creators hurts the economy.	Raising taxes on job creators will hurt our economy and cost millions of Americans their jobs.	It's just ridiculous to say cutting taxes for rich people creates jobs . They've gotten huge tax breaks for over a decade, and jobs are harder to find than ever.
Taxes = Big Government	Giving the government more money by raising taxes will only lead to an even bigger federal government.	The size of our government matters less than who it works for. We need our elected officials to work for us, and stop signing pledges to defend every special tax break and loophole in our broken tax system. Everyone needs to play by the same rules.

More taxes = more spending	Giving the government more money by raising taxes will just lead to more wasteful government spending. Until Washington starts respecting taxpayers' dollars, we shouldn't give them any more.	What's really wasteful are giant tax breaks for CEOs, hedge fund billionaires, and corporations that ship jobs overseas. The country can't afford politicians who keep giving out budget-busting tax breaks and loopholes for wealthy special interests.
Tax hikes on rich lead to hikes on middle class	The politicians may claim they are only raising taxes on high- income families, but once they start raising taxes you know they will raise taxes on the struggling middle class too– and we just can't afford that.	Actually, when the rich pay less, middle class families end up paying more. Politicians have stacked the deck in favor of their wealthy campaign contributors , while struggling middle-class families get stuck with the tab.
Taxes don't reduce debt	Tax increases will do nothing to reduce the deficit. They will just increase the size of our government.	Actually, the giant Bush tax breaks for the wealthy and big corporations are one reason we are in debt. The wealthiest people in our country have received the biggest tax breaks. If they pay their fair share it will help to get the budget deficit under control.
Poor not paying their share	The top 1% of taxpayers already pay almost 40% of all income taxes, while nearly half of all people don't pay any federal income taxes at all. We shouldn't penalize those who have been successful.	We admire successful people. And if you make a ton more money, you pay more taxes. But the fact is right now hedge fund managers pay a lower tax rate than the teachers who educate their children. And that's not right – it's time they pay their fair share.

Class warfare	Raising taxes only on those who have done well is class warfare, dividing America when we should be uniting the country.	We admire successful people. That doesn't make it right for the rich and big corporations to get special breaks and loopholes the rest of us don't get. It's about time they started living by the same rules as the rest of us. As Warren Buffett says, his class is waging war on the middle class, and they're winning.
Corporations overtaxed, kills jobs	Corporate taxes are too high, and it is hurting job creation.	Corporations are paying too little not too much. Big corporations, like G.E. and Verizon, pay no taxes at all some years. Profitable oil companies get billions in special tax breaks. Other companies get tax breaks when they ship jobs overseas, leaving small businesses who create jobs to pay the tab. It's about time big companies started living by the same rules as the rest of us.
Liberals raised middle-class taxes	Liberal politicians have raised taxes on the middle class. They broke their promise not to raise taxes on Americans earning less than \$250,000.	Actually, to avoid a Depression, Congress passed the largest middle- class tax cut in history (larger than Reagan or Bush). The vast majority of middle-class families have seen their tax bills go down in the last few years.
Socialism	Liberals wants to tax us into socialism and have the government "spread the wealth around."	Right now the deck is stacked in favor of big corporations and wealthy campaign contributors, while the middle class gets stuck with the tab. We want to make sure everyone plays by the same rules so our small businesses can compete.

We should cut taxes for everyone.	We should not be talking about raising anyone's taxes. Lowering taxes helps families and the economy.	We support giving a tax cut to the bottom 98%. But we think it's time for the richest 2% to pay their fair share. The millionaire driving a red Ferrari shouldn't be paying a lower tax rate than the mechanic who's fixing the brakes.
Health-care reform raised middle-class taxes	The liberal "reform" bill is full of new taxes on the middle class, taxes that drive up costs on things like braces and heart valves and drugs.	The new health care law gives 18 million middle-class Americans a tax credit worth \$4,000 each on average to help them buy health insurance. That is a giant tax break for the middle-class . (The law taxes big insurance and drug companies, but those companies get millions of new customers, so their costs go down, not up.)
Health care mandate = middle class tax hike	The liberal healthcare mandate raises taxes on middle-class families making \$120,000 or less.	The new health care law is the same as the law in Massachusetts: both have a free-rider fee to prevent the few people who can afford to buy insurance but won't from driving up costs on other taxpayers.