

February 15, 2021

To: Interested Parties

From: John Anzalone and Matt Hogan, ALG Research

Re: Highlighting Tax Fairness Can Provide Major Benefits to Democrats

As pollsters for President Biden's campaign in both the primary and general election, we found that few issues generated broader, more intense support than raising taxes on those earning over \$400,000 a year and closing tax loopholes for big corporations. The issue of tax fairness was therefore a core part of the Biden campaign's messaging in both its advertising and in the candidate's stump speech. The campaign's focus on Biden's plan to raise taxes on those making over \$400,000 – but not on anyone making less than that – not only allowed it to rebut Republican claims that President Biden would raise taxes on the middle class, but also helped give President Biden a critical advantage on which candidate was seen as more likely to help working families.

Below are poll findings which demonstrate the strength of messaging on tax fairness, and how a debate over raising taxes on the wealthy and closing corporate tax loopholes can help boost the popularity of both President Biden and congressional Democrats.

- **Proposals to raise taxes on the wealthy were the most popular of more than 30 economic proposals tested by ALG Research in 2020.** Whether paired with closing tax loopholes for big corporations, or using the money to invest in priorities like lowering healthcare costs, improving education, and strengthening Social Security and Medicare, proposals on raising taxes on the wealthy outperformed all other economic proposals tested in our 2020 polling among both Independents and voters overall.
- **Raising taxes on the wealthy is supported by 70% of Independents and is a top priority in battleground congressional districts.** A December [New York Times / Survey Monkey poll](#) found that over two-thirds of Americans (67%) continue to support raising taxes on those earning over \$400,000 a year, including 70% of Independents and nearly half of Republicans (45%). Additionally, when we presented voters in 36 battleground congressional districts with a list of ten issues for Congress to potentially address back in June, "making sure the wealthy and big corporations pay their fair share of taxes," was second only to "handling the coronavirus pandemic" in importance to them. Making the

wealthy and big corporations pay their fair share was seen as even more more important for Congress to address than “creating jobs,” “lowering healthcare costs,” or “raising incomes for the middle class” for voters in these battleground districts.

- **Two-thirds of voters believe raising taxes on the wealthiest and corporations will *help* the economy.** [Navigator Research](#) found that voters overwhelmingly reject the Republican claim that raising taxes on the wealthiest and big corporations will hurt our economy. Not only do just 24% of voters believe raising taxes on these groups will *hurt* the economic recovery, 65% believe raising their taxes will *help* it.
- **That Trump’s tax plan would give 83% of its benefits to the richest 1% was the most damaging attack against him among key voters.** Of all the potential negatives ALG Research tested against Trump during the campaign, none raised more concerns among persuadable voters who were open to supporting him than that 83% of the benefits of his tax plan went to the wealthiest 1%.
- **An [ad on Biden’s tax plan](#) was one of the best testing ads the Biden campaign ran.** The campaign ran this ad heavily in battleground states in the Fall and ad testing with persuadable voters found it to be a very effective response to Republican claims that Biden would raise taxes on the middle class. The ad highlighted how Biden would only raise taxes on those who made over \$400,000 and would close tax loopholes for big corporations in order to invest in healthcare, schools, and protecting Social Security and Medicare.
- **Democrats should go on offense with their plans to raise taxes on those earning over \$400,000 and close corporate tax loopholes.** Given the broad support for these proposals and their importance to voters both nationally and in battleground congressional districts, Democrats should be highlighting these proposals in their communications, just as the Biden campaign did. No matter what Democrats do, Republicans will always accuse them of trying to raise taxes on the middle class. But if Democrats tout their plans to *only* raise taxes on those earning over \$400,000 and close tax loopholes for big corporations, they can not only help inoculate themselves against these attacks, but also help drive a clear contrast on who each party is fighting for.