Support for Biden’s Tax and Economic Plans
Findings from a Nationwide Online Poll of Registered Voters
June 2021
ALG Research and Hart Research conducted a nationwide online survey of registered voters. Interviews were conducted in English and Spanish.

The survey consisted of N=1104 respondents, including a base sample of n=805 registered voters and an n=299 oversample of Independents.

Interviews were conducted May 20-25, 2021.

The 95% confidence interval for the base sample is +/- 3.45 percentage points. The 95% confidence interval for subgroups varies and is higher.
Key Findings (1 of 2)

- Ensuring that the wealthy and corporations pay their fair share in taxes is a top priority for voters, matching “creating jobs” and substantially ahead of rebuilding infrastructure in importance.
- By a 29-point margin voters believe raising taxes on the wealthy will help the economy, and fully 69% favor raising taxes on the wealthy and corporations.
- President Biden’s core revenue proposals are very popular: 67% favor raising taxes on those earning $400K+ and 62% favor raising the corporate tax rate to 28%. Indeed, every proposal tested that raises taxes on the wealthy and corporations is supported by at least 55% of voters, with most generating over two-thirds support.
  - 72% support closing the loophole that allows the wealthy to avoid paying taxes on investment gains (“step up basis”).
  - 70% support raising the corporate tax rate on foreign profits from 11% to 28% to equal the tax rate on domestic profits
- By a 7-to-1 ratio voters prefer funding Biden’s economic plan by raising taxes on the wealthy and corporations over borrowing and increasing the debt.
- Support for President Biden’s economic plan grows by 7 points when voters learn about key investments, but grows even more – by 11 points – if they are also told the plan is funded by higher taxes on the wealthy and corporations.
- By a 10-point margin, voters continue to support Biden’s economic plan after exposure to both strong opposition attacks on the plan and positive messages, though by a smaller margin.
Key Findings (2 of 2)

➢ The clear top tax-related message in favor of the president’s economic plan highlights how 55 of America’s biggest corporations paid no federal income taxes last year and that the president’s plan rewards work, not wealth:

55 of America’s biggest corporations paid no federal income taxes last year and the wealth of just 650 billionaires rose by 50%, all while millions of working Americans suffered. This plan will help build an economy that rewards work, not wealth, and ensure the wealthy and big corporations pay their fair share of taxes.

➢ Support for Biden’s tax proposals stems from voters’ belief that the wealthy and corporations get special treatment, more than concern about income inequality. Voters respond most strongly when we emphasize closing loopholes for the wealthy and corporations or cracking down on their tax cheating.

➢ A second tier of effective messages focus on how Biden’s tax proposals will help fund important investments, how it will help discourage outsourcing and create jobs at home, and how it will help small businesses.

➢ Highlight the fact that Biden’s plan does not raise taxes on anyone making less than $400K, a quality that is even more popular than making the wealthy and corporations pay their fair share.

➢ Opposition criticism of Biden’s economic plan that focuses on its impact on the debt and inflation proves very effective, one of a number of signs throughout the poll of rising concern over consumer prices and the debt.

➢ Focus persuasion efforts on voters who are either undecided on the president’s economic plan (16%) or moved by messaging on it (17%) -- these persuadable voters are disproportionately female, non-college educated, and under 50.
Recommended Messaging to Strengthen Support for Biden’s Tax and Economic Plans

Suggested Core Message

➢ 55 of America’s biggest corporations paid no federal income taxes last year and the wealth of 650 billionaires rose by 50%, all while millions of working Americans suffered.

➢ This plan will help build an economy that rewards work, not just wealth, by ensuring that the wealthy and big corporations pay their fair share of taxes.

➢ The plan will not raise taxes on anyone making under $400,000 a year.

Supplemental Message Options

➢ The plan will allow us to invest in creating jobs by rebuilding our infrastructure and helping small businesses, and in making healthcare, childcare, and college more affordable.

➢ The plan will close tax loopholes for the wealthy and corporations that encourage corporations to outsource jobs and shift profits to offshore tax havens.
“Ensuring the wealthy and corporations pay their fair share in taxes” is a top tier priority for voters of the 20 issues tested, on par with “creating jobs” and well-above “rebuilding America’s infrastructure.” It also ranks well-ahead of elder care and reducing child poverty.

**Issue Priorities for the President and Congress: Top Tier**

- Making healthcare more affordable: 46
- Reducing the national debt: 43
- Ensuring the wealthy and corporations pay their fair share in taxes: 43
- Reducing government spending: 43
- Creating jobs: 42
- Expanding access to high-quality, affordable long-term care for the elderly: 36
- Reducing child poverty: 35
- Rebuilding America’s infrastructure: 33

INDEPENDENTS:

- 46
- 38
- 41
- 37
- 38
- 33
- 32
- 32
“Ensuring the wealthy and corporations pay their fair share in taxes” is seen as much more important than “reducing income inequality,” “lowering tax rates across the board,” or “creating a fairer tax system.”

<table>
<thead>
<tr>
<th>Issue Priorities for the President and Congress: Taxes and Inequality</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Extremely Important</strong></td>
</tr>
<tr>
<td>Ensuring the wealthy and corporations pay their fair share in taxes</td>
</tr>
<tr>
<td>Creating a fairer tax system</td>
</tr>
<tr>
<td>Lowering tax rates across the board</td>
</tr>
<tr>
<td>Reducing the wealth gap between rich and poor</td>
</tr>
<tr>
<td>Reducing income inequality</td>
</tr>
</tbody>
</table>

**INDEPENDENTS**

- Extremely Important: 41
- Creating a fairer tax system: 34
- Lowering tax rates across the board: 27
- Reducing the wealth gap between rich and poor: 22
- Reducing income inequality: 17
BIDEN’S ECONOMIC PLAN
Support for the economic plan rises 4-points higher when a description includes language about the plan being funded by higher taxes on the wealthy and corporations than when it does not. The biggest gains from the description are with GOP women, non-college Indies and women, and Whites <35.

Biden’s economic plan would aim to create millions of good paying jobs by rebuilding America’s roads, bridges, and other infrastructure, strengthening American manufacturing, ending tax breaks that encourage corporations to offshore jobs, helping small businesses recover, and expanding the use and development of clean energy. It would also make healthcare premiums, childcare, and housing more affordable, would increase investment in public education and long-term care for the elderly, guarantee at least 12 weeks of paid family and medical leave, and support middle-class and low-income families with children. The cost of this plan would be roughly $4 trillion. [It would be paid for by raising taxes on corporations and those earning over $400,000 a year. It would not raise taxes on anyone making less than $400,000 a year.]

Biggest Econ. Plan Support Gains
Shift in % Support*

<table>
<thead>
<tr>
<th>Overall</th>
<th>+9</th>
</tr>
</thead>
<tbody>
<tr>
<td>White Republican Women</td>
<td>+20</td>
</tr>
<tr>
<td>Non-college Independents</td>
<td>+18</td>
</tr>
<tr>
<td>White Non-college Women</td>
<td>+18</td>
</tr>
<tr>
<td>White 18-34</td>
<td>+16</td>
</tr>
</tbody>
</table>

*Average of support with and without pay-for mention
Nearly seven in ten voters support raising taxes on the wealthy and corporations in general.

68% of Independents and 45% of Republicans support raising their taxes.

Support for Raising Taxes on the Wealthy and Corporations

“Do you support or oppose raising taxes on the wealthy and corporations?”

Overall

Support: 69%
Oppose: 27%
NET SUPPORT: +42

Democrats

Support: 91%
Oppose: 7%
NET SUPPORT: +84

Independents

Support: 68%
Oppose: 22%
NET SUPPORT: +46

Republicans

Support: 45%
Oppose: 51%
NET SUPPORT: -6
There is broad support for President Biden’s proposals to raise taxes on those earning over $400K a year (67%) and to raise the corporate tax rate to 28% (62%). Independents support these proposals nearly as strongly as voters overall.
That Biden’s plan would NOT raise taxes on those making less than $400K is important to highlight. It makes over two-thirds of voters more favorable to his plan, as does that it will be funded by raising taxes on the wealthy and corporations.

How the plan will be paid for is a net positive even when the total cost is included, which is a drag on its own.

*Please indicate if this [element of President Biden’s economic plan] makes you feel much more favorable, somewhat more favorable, somewhat less favorable, or much less favorable about the plan.*

- **The plan would NOT raise taxes on anyone making less than $400,000 a year**
  - Much more favorable: 41
  - Somewhat more favorable: 69
  - Independents: 37 / 69

- **The plan would be funded by raising taxes for those earning over $400,000 and for corporations**
  - Much more favorable: 35
  - Somewhat more favorable: 67
  - Independents: 31 / 65

- **The plan would raise nearly $4 trillion from corporations and the wealthy**
  - Much more favorable: 31
  - Somewhat more favorable: 63
  - Independents: 36 / 64

- **The plan would cost $4 trillion**
  - Much more favorable: 11
  - Somewhat more favorable: 32
  - Independents: 4 / 21
By a ratio of more than 7:1, voters would rather have Biden’s economic plan paid for by raising taxes on the wealthy and corporations than by borrowing $4 trillion and adding to the debt.

A majority of voters also oppose expanding user fees as a revenue raiser.

*Which of these do you think is the better way to pay for President Biden’s economic plan?*

- Raise taxes on corporations and people earning over $400,000
- Borrow $4 trillion and increase the federal debt
- Neither

*“Expand user fees for highways and bridges, such as more toll roads”*

**Support for Expanding User Fees for Highways and Bridges**

<table>
<thead>
<tr>
<th>Overall</th>
<th>Independents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support</td>
<td>41</td>
</tr>
<tr>
<td>Oppose</td>
<td>52</td>
</tr>
</tbody>
</table>

**NET SUPPORT**

- Overall: -11
- Independents: -14
Voters believe that raising taxes on those earning $400K or more will *help* the economy by a 29-point margin. They are mixed on the impact of raising taxes on corporations, but just over a third believes it will hurt the economy.

Do you think raising taxes on ___________ right now would:

- *Help the economy*  
- *Not have any impact on the economy*  
- *Hurt the economy*  

**“Those earning over $400,000 a year”**

- Overall: 51% help, 18% not have any impact, 22% hurt
- Independents: 45% help, 24% not have any impact, 19% hurt

**“Corporations”**

- Overall: 33% help, 19% not have any impact, 36% hurt
- Independents: 31% help, 18% not have any impact, 33% hurt
TAX PROPOSALS
Proposals to raise taxes on the wealthy generate strong support across the board. A wealth tax and raising income and investment taxes on the wealthy are supported by more than two-thirds of voters.

**Tax Proposals: The Wealthy**

- Close the loophole that often allows the wealthy to avoid paying taxes on investment gains for their entire lives
  - Support - Strongly: 51
  - Support - Somewhat: 72
- Close the loopholes that let the wealthy avoid paying taxes on the profits from assets they transfer to heirs
  - Support - Strongly: 44
  - Support - Somewhat: 72
- Apply a 2% tax on an individual’s wealth above $50 million each year, and 3% on wealth above $1 billion
  - Support - Strongly: 41
  - Support - Somewhat: 71
- For those making more than $1 million a year, raise the top tax rate on investment income to match the top tax rate on wages
  - Support - Strongly: 36
  - Support - Somewhat: 68
- Raise taxes for those earning more than $400,000 a year
  - Support - Strongly: 39
  - Support - Somewhat: 67
- Raise the income tax rate for those earning over $1 million a year by 10 percentage points
  - Support - Strongly: 34
  - Support - Somewhat: 67
- Require estates worth more than $3.5 million to pay the estate tax, rather than only estates worth more than $11.7 million paying the tax today
  - Support - Strongly: 32
  - Support - Somewhat: 60
Each corporate tax proposal tested is supported by over 60% of voters.

**Tax Proposals: Corporations**

- **Raise the corporate tax rate on foreign profits from 11% to 28% to equal the tax rate on domestic profits**
  - Support - Strongly: 37%
  - Support - Somewhat: 70%
- **Require corporations to pay a minimum tax of 15% on their profits**
  - Support - Strongly: 36%
  - Support - Somewhat: 67%
- **Repeal the rules that allow American corporations to pay lower taxes on their offshore profits than they pay on profits earned in the U.S.**
  - Support - Strongly: 41%
  - Support - Somewhat: 65%
- **Raise the corporate tax rate on profits from 21% to 28%**
  - Support - Strongly: 31%
  - Support - Somewhat: 62%
- **For business owners making more than $400,000 a year, phase out the tax break that lets them take a 20% deduction to reduce their income taxes**
  - Support - Strongly: 29%
  - Support - Somewhat: 62%
There is also strong support for strengthening the IRS and giving it more resources to ensure that the wealthy and corporations pay their fair share. There is robust support for these IRS proposals among Independents as well.

Strengthen IRS enforcement to ensure that the wealthy and corporations aren’t evading their taxes

Give the IRS more resources to audit the wealthy and corporations

<table>
<thead>
<tr>
<th>Tax Proposals: IRS</th>
<th>Support - Strongly</th>
<th>Support - Somewhat</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strengthen IRS enforcement</td>
<td>50</td>
<td>74</td>
</tr>
<tr>
<td>Give the IRS more resources to audit the wealthy and corporations</td>
<td>35</td>
<td>71</td>
</tr>
</tbody>
</table>

STRENGTH. / STRENGTH. + SMWHT.

INDEPENDENTS

Strong support for these IRS proposals among Independents as well.
POSITIVE MESSAGING ON BIDEN’S PLAN
By a 16-point margin, voters believe making “the wealthy and corporations pay their fair share of taxes” is a better reason to raise taxes on the wealthy and corporations than “funding investments in key priorities.” The emphasis on fairness over investments is even more pronounced with Independents.

Which of the following do you think is a better reason to raise taxes on the wealthy and corporations?

- To create a fairer tax system in which the wealthy and corporations pay their fair share of taxes
- To fund investments in key priorities like creating jobs, strengthening public education, and making healthcare more affordable
- Oppose raising taxes on the wealthy and corporations

<table>
<thead>
<tr>
<th>FAIR SHARE – INVEST</th>
<th>Overall</th>
<th>Democrats</th>
<th>Independents</th>
<th>Republicans</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>42</td>
<td>49</td>
<td>45</td>
<td>51</td>
</tr>
<tr>
<td></td>
<td>+16</td>
<td>+10</td>
<td>+20</td>
<td>+19</td>
</tr>
<tr>
<td></td>
<td>26</td>
<td>39</td>
<td>25</td>
<td>32</td>
</tr>
<tr>
<td></td>
<td>27</td>
<td>7</td>
<td>22</td>
<td>13</td>
</tr>
</tbody>
</table>

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Among voters overall and key subgroups, the clear top tax related message in favor of the president’s economic plan highlights how **55 of America’s biggest corporations paid no federal income taxes last year** and that the president’s plan **rewards work, not wealth**.

This message is about 20% more effective than the next best message, and 30% better with Independents.

<table>
<thead>
<tr>
<th>Positive Messaging on Biden Economic and Tax Plans: Top Message Score*</th>
<th>Overall</th>
<th>Persuadable on Plan**</th>
<th>Ind.</th>
<th>Voters of Color</th>
</tr>
</thead>
<tbody>
<tr>
<td>55 of America's biggest corporations paid no federal income taxes last year and the wealth of just 650 billionaires rose by 50%, all while millions of working Americans suffered. This plan will help build an economy that <strong>rewards work, not wealth</strong>, and ensure the wealthy and big corporations pay their <strong>fair share of taxes</strong>.</td>
<td>12.2</td>
<td>12.0</td>
<td>13.1</td>
<td>11.4</td>
</tr>
</tbody>
</table>

*Scores incorporate the "STRONGEST REASON" and "WEAKEST REASON" results. An item with a score of 10 is twice as effective as an item with a score of 5.

**Those who are undecided on Biden’s plan or shift to support or shift off support following messaging.
While the top message is focused on fairness, two messages that include the value of investments also test very well.

We should drop the total cost of the plan when using this messaging.

<table>
<thead>
<tr>
<th>Positive Messaging on Biden Economic and Tax Plans: Tier Two – Investments Score</th>
<th>Overall</th>
<th>Persuadable on Plan</th>
<th>Ind.</th>
<th>Voters of Color</th>
</tr>
</thead>
<tbody>
<tr>
<td>This plan will create an economy that works for all of us by requiring corporations and the wealthy to pay their fair share of taxes so we can invest $4 trillion in infrastructure, clean energy, public education, and make healthcare, childcare, college and housing more affordable for working families.</td>
<td>9.9</td>
<td>9.9</td>
<td>9.7</td>
<td>10.7</td>
</tr>
<tr>
<td>This plan will make the wealthy and corporations pay their fair share by eliminating the 2017 tax cuts for those earning over $400,000 a year and by closing corporate tax loopholes so we can invest in creating jobs, strengthening public education, and making healthcare more affordable.</td>
<td>9.6</td>
<td>9.8</td>
<td>9.8</td>
<td>10.0</td>
</tr>
</tbody>
</table>
The second tier also includes messages focused on jobs: how the plan’s tax proposals will discourage outsourcing and help create jobs at home, and how they will help small businesses.

<table>
<thead>
<tr>
<th>Positive Messaging on Biden Economic and Tax Plans: Tier Two – Jobs</th>
<th>Overall</th>
<th>Persuadable on Plan</th>
<th>Ind.</th>
<th>Voters of Color</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Score</strong></td>
<td>9.7</td>
<td>9.3</td>
<td>9.5</td>
<td>9.0</td>
</tr>
<tr>
<td>This plan will eliminate tax breaks that encourage corporations to outsource jobs and shift profits to offshore tax havens, and will invest in strengthening American manufacturing, helping to keep and create more American jobs here at home.</td>
<td>9.7</td>
<td>9.3</td>
<td>9.5</td>
<td>9.0</td>
</tr>
<tr>
<td>This plan will help small businesses recover and compete with big corporations. It will close loopholes that allow big corporations to avoid paying their fair share of taxes and provide more support to small businesses to get them back on their feet and hire more workers.</td>
<td>9.4</td>
<td>9.1</td>
<td>9.1</td>
<td>8.8</td>
</tr>
</tbody>
</table>
Positive Messaging on Biden Economic and Tax Plans: Less Effective Messages

<table>
<thead>
<tr>
<th>Score</th>
<th>Overall</th>
<th>Persuadable on Plan</th>
<th>Ind.</th>
<th>Voters of Color</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wealthy investors pay barely half the tax rate on their profits that ordinary Americans pay on what they earn through work. This plan will end this tax break for millionaires and tax all income equally, whether earned through wealth or through work.</td>
<td>8.4</td>
<td>8.4</td>
<td>8.7</td>
<td>8.0</td>
</tr>
<tr>
<td>The wealthiest 1% of Americans own nearly 40% of the country’s wealth. This plan will reduce wealth inequality by raising taxes on those earning over $400,000 a year while keeping tax rates for everyone making less than that the same.</td>
<td>8.4</td>
<td>8.3</td>
<td>8.4</td>
<td>8.4</td>
</tr>
<tr>
<td>We need to repeal those parts of the 2017 tax law that benefited corporations and the richest 1%. The law was a huge windfall for corporations and those at the top that added $2 trillion to the deficit, threatening funding for Social Security, Medicare, and Medicaid.</td>
<td>8.3</td>
<td>8.3</td>
<td>8.6</td>
<td>8.6</td>
</tr>
<tr>
<td>To create an economy that works for all of us, we must reduce racial inequality. This plan will help close the racial wealth gap by making the wealthy and corporations pay their fair share so we can increase investments in small businesses, affordable housing, and education in communities of color.</td>
<td>6.6</td>
<td>6.9</td>
<td>6.2</td>
<td>7.8</td>
</tr>
</tbody>
</table>
OPPOSITION MESSAGING
The strongest negative against Biden’s economic plan focuses on its impact on the debt and inflation. This is a strong hit that raises intense concerns with nearly half of voters.

An attack on the total amount of government spending proposed by Biden is also effective.

<table>
<thead>
<tr>
<th>Negative Messaging on Biden Economic Plan: Most Effective Hits</th>
<th>Overall</th>
<th>Persuadable on Plan</th>
<th>Ind.</th>
</tr>
</thead>
<tbody>
<tr>
<td>% Raises Very Serious Concerns about Plan</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>This plan's massive amount of government spending will lead to increased debt and inflation, driving down the value of workers’ paychecks while driving up the cost of food, housing, and gas.</td>
<td>49</td>
<td>50</td>
<td>43</td>
</tr>
<tr>
<td>After spending $6 trillion in pandemic relief, Americans just can't afford another $4 trillion in big government spending, which will kill the economic recovery, cost jobs, and blow up the federal deficit.</td>
<td>42</td>
<td>37</td>
<td>38</td>
</tr>
</tbody>
</table>
MESSAGING ON RAISING TAXES ON CORPORATIONS AND WEALTHY
Highlighting that “55 Fortune 500 corporations paid no taxes last year despite making over $40 billion in profits” is clearly the strongest message to use to make the case for raising taxes on corporations.

### Reasons to Raise Taxes on Corporations

- **55 Fortune 500 corporations paid no taxes last year despite making over $40 billion in profits**
- After loopholes and deductions, the average large corporation now pays just a little over half the tax rate paid by the average American family.
- After loopholes and deductions, the average large corporation now pays just a little over half the tax rate that it paid before the 2017 tax cut.
- The share of America’s tax revenue from corporations has declined by two-thirds over the past 60 years.
- As a result of the 2017 corporate tax cut, tax revenues from corporations will be down by one quarter for the next decade.

<table>
<thead>
<tr>
<th>Reason</th>
<th>Rating 10</th>
<th>Rating 8-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>55 Fortune 500 corporations paid no taxes last year</td>
<td>39</td>
<td>57</td>
</tr>
<tr>
<td>After loopholes and deductions, the average large corporation now</td>
<td>26</td>
<td>49</td>
</tr>
<tr>
<td>pays just a little over half the tax rate paid by the average American</td>
<td></td>
<td></td>
</tr>
<tr>
<td>family</td>
<td></td>
<td></td>
</tr>
<tr>
<td>After loopholes and deductions, the average large corporation now</td>
<td>25</td>
<td>46</td>
</tr>
<tr>
<td>pays just a little over half the tax rate that it paid before the 2017</td>
<td></td>
<td></td>
</tr>
<tr>
<td>tax cut</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The share of America’s tax revenue from corporations has declined by</td>
<td>25</td>
<td>45</td>
</tr>
<tr>
<td>two-thirds over the past 60 years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>As a result of the 2017 corporate tax cut, tax revenues from</td>
<td>17</td>
<td>36</td>
</tr>
<tr>
<td>corporations will be down by one quarter for the next decade</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
That the richest 1% cheat on their taxes more and evade $175 billion in taxes each year is seen as slightly more effective than other messages to make the case for raising taxes on the wealthy.

The richest 1% cheat on their taxes more often than regular people, and they evade $175 billion in taxes every year.

Millionaires living off their income from stocks can pay a lower tax rate than teachers and nurses pay on their wages.

650 U.S. billionaires saw their total wealth increase by 55%, or $1.6 trillion during the first 13 months of the pandemic.

The richest 1% saw their net worth rise by $4 trillion last year. They captured one-third of the extra wealth generated nationwide.

**Reasons to Raise Taxes on the Wealthy**

- 10 - Extremely strong reason to raise taxes on the wealthy and corporations
- 8-9

<table>
<thead>
<tr>
<th>Reason</th>
<th>INDEPENDENTS</th>
</tr>
</thead>
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<tr>
<td>The richest 1% cheat on their taxes more often than regular people, and they evade $175 billion in taxes every year</td>
<td>31 / 43</td>
</tr>
<tr>
<td>Millionaires living off their income from stocks can pay a lower tax rate than teachers and nurses pay on their wages</td>
<td>30 / 51</td>
</tr>
<tr>
<td>650 U.S. billionaires saw their total wealth increase by 55%, or $1.6 trillion during the first 13 months of the pandemic</td>
<td>30 / 46</td>
</tr>
<tr>
<td>The richest 1% saw their net worth rise by $4 trillion last year. They captured one-third of the extra wealth generated nationwide</td>
<td>26 / 43</td>
</tr>
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</table>