



MESSAGING GUIDANCE ON TRUMP & REPUBLICAN TAX CUTS

As of August 10, 2017

This message guidance is based on a poll of 1,200 people who voted in the 2016 presidential election. The poll was conducted June 2-7, 2017, by **Hart Research Associates** with advice provided by **Lake Research Partners**. A PowerPoint of the poll results and a message memo from Hart Research Associates are [available here](#) and at <http://bit.ly/2uDysra>.

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TOPLINE MESSAGES

ATF COALITION RECOMMENDED TOPLINE MESSAGE

President Trump and Republicans in Congress are pushing plans that give huge tax breaks to millionaires and wealthy corporations while cutting Social Security, Medicare, Medicaid, education and other critical services. To protect these priorities and to invest in our communities, we need tax reform that makes the wealthy and big corporations pay their fair share of taxes. At the absolute minimum, tax reform must not cut funding for working family priorities such as healthcare and education. That means we cannot afford to give one penny in tax cuts to the wealthy and corporations.

Recommended Topline Message from Hart Research Assocs. – Long Form

President Trump and Republicans in Congress are pushing a plan that would give huge tax breaks to millionaires and wealthy corporations, paid for by cutting Social Security, Medicare, Medicaid, and education. Half of the tax cuts will go to the richest 1%. Big corporations holding profits offshore will get a huge \$600 billion tax cut. Instead, we need real tax reform to make sure the wealthy and big corporations pay their fair share. It's just wrong for Republicans to cut Medicare, Medicaid, education, and other middle-class priorities to pay for tax breaks for huge corporations and the richest Americans.

Recommended Topline Message – Short Form

President Trump and Republicans in Congress are planning to cut Social Security, Medicare, Medicaid, education, and other middle-class priorities to pay for tax breaks for millionaires, billionaires and wealthy corporations. Real tax reform will make sure the wealthy and big corporations pay their fair share.

Jobs & Economy Message from the Poll – Rebuttal to Opponents “Jobs” Message

Instead of cutting education, healthcare, and infrastructure to give more tax breaks to wealthy corporations that offshore our jobs, we need to invest in American jobs and our communities. If we require the wealthy and big corporations to start paying their fair share, we can rebuild our roads and bridges, make college affordable, research new medical cures, and ensure a secure retirement for seniors. By ending tax giveaways to millionaires, billionaires, and big corporations, we can create a lot more good-paying jobs for working people, putting money in their pockets and protecting our families.

TOP LESSONS FROM THE ATF-HART RESEARCH POLL

- 1. Americans have progressive priorities on tax issues today, focusing on making sure the wealthy and corporations pay their fair share. Reducing tax rates has limited appeal.**
 - Voters express very clear and progressive priorities for Congress as it considers making changes to the tax code: making sure the wealthy pay their fair share (57% extremely important) and ensuring that big corporations do the same (56%).
 - Few voters place a high priority on such conservative goals as reducing individuals' tax rates across the board (32%) or reducing tax rates for corporations (11%).
- 2. Americans have two fundamental concerns about the Trump/GOP tax cuts. Our message must address both: 1) most of the tax cuts go to the wealthy and big corporations, and 2) tax cuts will be paid for by cuts to Social Security, Medicare, Medicaid, and education.**
 - These two concerns—tax fairness and service cuts—have far more traction with voters than charges that large tax cuts will increase the federal deficit or will fail to grow the economy. Between the two, fairness concerns appear to be somewhat more important for persuadable voters. But both are very important, and together they make a very potent attack on the GOP tax-cut agenda.
 - Asked to choose the single best reason to oppose these tax cuts, voters overwhelmingly pick this simple but powerful statement: *It's wrong for Congress to cut Social Security disability insurance, Medicaid, education, and medical research to pay for tax breaks for wealthy corporations and the richest 2%.*
- 3. There is no significant constituency for reducing corporate tax rates.**
 - Seven in 10 (69%) voters say wealthy corporations paying their fair share of taxes is more important than cutting taxes for American businesses to make them more competitive in the global economy (31%).
 - Voters also insist by a remarkable five-to-one ratio that any revenue raised by closing corporate loopholes should be used for public investment in infrastructure, healthcare, and education (84%), not to lower corporate tax rates (16%).
- 4. The opposition's core message that cutting taxes will grow the economy and create jobs is not a winner except with their base voters.** Our counter messages (Q18 and elsewhere) handily beat theirs:
 - 36% agreed that by lowering taxes on businesses, the Trump/GOP tax plan will make American companies more competitive and create jobs
 - 64% agreed that wealthy corporations should be paying more in taxes because they are making record profits and benefit from special loopholes
- 5. It is not necessary to propose middle-class tax cuts to win this debate.**
 - The survey results suggest that our side would likely not gain any additional advantage by proposing tax cuts of their own that are limited to the middle class. Voters prefer middle-class tax cuts over across-the-board tax cuts by 30 points, but broad-based cuts lose by an even larger 38-point margin when the alternative is "protecting education, Medicare, and other priorities from cuts."
 - The survey tested four message frames criticizing Republican tax cuts. Voters rated a message focused on middle-class tax cuts as less persuasive than the others.

FOUR MAJOR TAX REFORM MESSAGES TESTED

ATF's four messages tested (Q 13-14) handily beat the Trump/GOP message.

Trump/GOP Message: Our current tax code is strangling business growth, job creation, and higher wages. This plan simplifies the tax system and cuts taxes for the American people, allowing middle-class families and small businesses to keep more of their hard-earned money and invest in their future. Today we have the highest corporate tax rate in the world, putting American businesses at a competitive disadvantage around the world. Getting their tax rates down to 20% will create jobs and make the United States a more inviting place to do business, providing more opportunity for all Americans.

- 1. Tax & Budget Tradeoffs (*Strongest Message*):** This deficit-exploding proposal to hand out massive tax breaks to millionaires, billionaires, and wealthy corporations will threaten deep cuts to Social Security, Medicare, Medicaid, and other middle-class priorities. The wealthy have done extremely well in recent years, while middle-class families work harder than ever to make ends meet and older Americans are increasingly reliant on Social Security and Medicare. We should focus on ways to create jobs, rather than handing out tax cuts for the wealthy and big corporations. **[47% extremely convincing; ATF beats Trump/GOP message 58% to 42%]**
- 2. Jobs/Investments (*Stronger Message*):** We need to invest in jobs and our communities, not give more tax breaks to wealthy corporations that ship our jobs and profits offshore. That means requiring the wealthy and big corporations to start paying their fair share of taxes so we can rebuild our roads and bridges, make college affordable, research new medical cures, and ensure a secure retirement for seniors. By ending tax giveaways to millionaires, billionaires, and big corporations, we can create a lot more good-paying jobs for working people, putting money in their pockets and protecting our families. **[44% extremely convincing; ATF beats Trump/GOP message 57% to 43%]**
- 3. Special Interests (*Stronger Message*):** The Trump-Republican tax plan puts the interests of wealthy corporations and the richest Americans ahead of working families. It makes working people pay a larger share of taxes while rewarding millionaires and billionaires. It gives tax breaks to corporations that ship jobs and profits offshore and provides special loopholes for big oil companies. Under this plan, many working families would pay a higher tax rate than wealthy corporations. Instead, we should get rid of special tax loopholes put in place by lobbyists and campaign contributors, and make the rich and big corporations pay their fair share. **[43% extremely convincing; ATF beats Trump/GOP message 58% to 42%]**
- 4. Middle-Class Tax Cuts (*Weakest Message*):** We all believe we need to fix the tax code, but let's secure tax cuts for the middle class, support working families, and make sure the tax rules work for all Americans, not just the wealthiest at the top. The Republican plan will give huge tax breaks to the wealthiest Americans and big corporations, and costs so much money we will have to cut spending on education, healthcare, and other vital programs. Instead, Congress should cut taxes for the middle class and close loopholes for the wealthy, so we don't increase the deficit. **[39% extremely convincing; ATF beats Trump/GOP message 57% to 43%]**

SHORT POLL-TESTED MESSAGES & FACTS TO OPPOSE THE TRUMP/GOP PLAN

Based on poll questions 7, 15, 17 and 26.

1. **[Very Strong] It's wrong for Congress to cut Social Security [disability insurance], Medicare, Medicaid, education, and medical research to pay for tax breaks for wealthy corporations and the richest two percent.**
 - The Trump and Republican tax plans eliminate a key Medicare tax paid by the top two percent. This will cut Medicare funding by \$60 billion and put seniors at risk.
 - Half of the total tax cut goes to the wealthiest one percent of taxpayers.
 - The Trump and Republican tax plan gives the richest one percent tax cut of about \$200,000 each year, on average.
 - Under the Trump and Republican tax plan some corporate CEOs would pay a lower tax rate than their secretaries.

2. **[Strong] We should not give huge tax breaks to wealthy corporations that avoided taxes by stashing profits offshore, while small businesses at home did the right thing and paid their fair share.**
 - We should end tax breaks for corporations that send American jobs and stash their profits offshore.
 - Under the Trump and Republican tax plans, wealthy corporations would pay a fraction of the \$750 billion they owe on their \$2.6 trillion in offshore profits. They'll get a \$600 billion tax cut while you pay all the taxes you owe each year.
 - Prescription drug companies such as Pfizer would get a huge tax cut while continuing to price-gouge consumers, Medicare, and Medicaid.
 - Huge corporations, such as General Electric and Verizon, would pay a lower tax rate than many middle-class families under the Trump and Republican tax plan.

3. **[Strong] These tax plans give away trillions in tax cuts that mostly benefits millionaires, billionaires, and big corporations.**
 - The plan creates a new low tax rate of 20% for lobbyists, lawyers and other wealthy business owners, that people who work for a salary or hourly wage aren't eligible for.
 - The plan cuts by 40% the tax rate that big Wall Street banks pay.
 - Donald Trump would likely get a tax break worth tens of millions of dollars each year.
 - Corporations that helped pay for Donald Trump's campaign would get billions in tax breaks.
 - This plan will increase the nation's debt by trillions of dollars.

SUCCESSFUL MESSAGES ABOUT PERSONAL TAX CUTS

When They Say ...	We Say ...
Our tax plan will reduce taxes across the board for people at all income levels. (Q9)	Their tax plan would give huge tax breaks to millionaires and wealthy corporations, paid for by cutting Social Security, Medicare, Medicaid, and education. (Q17)
Our tax plan will provide large cuts in personal income taxes. (Q9)	We need to make sure the wealthy and big corporations pay their fair share of taxes so that we can protect Social Security, Medicare, Medicaid and education from cuts. (Q9)
Our tax plan provides needed tax relief that lets ordinary Americans keep more of the money they earn. (Q18)	Their tax plan is a massive \$5 trillion giveaway that mostly benefits millionaires, billionaires and wealthy corporations. (Q17)
	We can't afford the Trump tax cuts because they will force huge cuts in education, endanger Medicare and increase the deficit. (Q18)

SUCCESSFUL MESSAGES ABOUT THE ECONOMY, JOBS & CORPORATE TAXES

Note: The strongest responses should not focus on jobs but pivot to the harm caused by tax cuts.

When They Say ...	We Say ...
Our tax plan cuts taxes for American businesses to make them more competitive in the global economy. (Q9)	Their tax plan would give huge tax breaks to millionaires and wealthy corporations, paid for by cutting Social Security, Medicare, Medicaid, and education. (Q17)
	Tax reform should make sure that wealthy corporations pay their fair share of taxes, not cut corporate taxes. (Q9)
	We should not give huge tax breaks to wealthy corporations that avoided taxes by stashing profits offshore, while small businesses at home did the right thing and paid their fair share. (Q17)
By lowering taxes on businesses, our tax plan will make American companies more competitive and create jobs. (Q18)	Trump's tax cuts are not a jobs plan. They are a massive tax cut for the wealthy and big corporations, paid for by deep cuts to Social Security, Medicare, Medicaid and education. (Q17)
	If wealthy corporations don't pay their fair share of taxes we will not be able to strengthen Medicare, rebuild infrastructure, improve education, and create more jobs. (Q18)
	Wealthy corporations should be paying their fair share because they are making record profits, and they benefit from special tax loopholes. (Q18)

When They Say ...	We Say ...
<p>Today’s high tax rates on American businesses drive good-paying jobs overseas and make it more difficult for our job creators and workers to succeed here at home. (Q16)</p> <p>Our plan will cut the corporate tax rate from 35% to 15% (or 20%). By making America’s corporate tax rate competitive with the rest of the world, the plan will keep jobs in America and give companies an incentive to invest here at home. (Q16)</p>	<p>The problem isn’t that corporations pay too much in taxes—they pay too little. Many wealthy corporations such as General Electric and Verizon frequently get away with paying no federal income taxes. Under the Trump and Republican tax plan even more will pay little or nothing, and they will have more incentive to shift jobs and profits offshore. (Q22)</p> <p>This massive 40 percent cut in the corporate tax rate will do little to spur investment or create jobs, it will simply pad the pockets of CEOs and rich stockholders. Instead of giving wealthy corporations and CEOs a tax cut, we should ask them to pay their fair share. (Q22)</p> <p>Wealthy corporations should not be rewarded for shifting jobs and profits offshore to dodge paying their fair share of taxes. (24b)</p> <p>The Republican plan would be a massive tax cut for wealthy corporations, paid for by small businesses and working families. (25b)</p>
<p>These large tax cuts will pay for themselves by growing the economy and creating jobs, which increases federal tax revenues. (Q18)</p>	<p>History shows that huge tax cuts don’t pay for themselves—they just increase the deficit and force cuts to education and healthcare, while the rich get richer. (Q18)</p> <p>These large tax breaks will hurt the economy by causing big cuts to education, Medicaid, infrastructure, and other critical investments. (Q18)</p>
<p>Donald Trump and Republicans in Congress are trying to cut taxes to grow the economy and help average Americans. (Q18)</p>	<p>Donald Trump and Republicans in Congress are trying to cut taxes to benefit themselves and the millionaires and big corporations who fund their campaigns. (Q18)</p>

REBUTTALS TO BEST MESSAGES SUPPORTING TRUMP/GOP PLAN

When They Say ...	We Say ...
<p>By cutting tax rates and doubling the standard deduction, the plan gives the average family \$1,000 in tax relief they can use to meet rising expenses or save for the future. (Q16)</p>	<p>Their tax plan would give huge tax breaks to millionaires and wealthy corporations, paid for by cutting Social Security, Medicare, Medicaid, and education. (Q17)</p> <p>We can't afford tax cuts that force deep cuts in Social Security, Medicare, Medicaid and education and other investments. (Q18)</p> <p>History shows that huge tax cuts don't pay for themselves—they just increase the deficit and force cuts to education and healthcare, while the rich get richer. (Q18)</p> <p>The Trump and Republican tax plan gives the richest one percent an average tax cut of \$215,000 each year. (Q15)</p>
<p>Cutting the tax rate on small businesses and job creators will strengthen our economy and create millions of new American jobs. (Q16)</p>	<p>The plan will not lower taxes for most family businesses. It will just create a new special tax loophole that allows Wall Street hedge fund managers, big law firms, and real estate moguls like Donald Trump to slash their tax rate in half. (Q23)</p> <p>Billionaires like Donald Trump should not get to pay the same tax rate as a small-business owner making \$60,000 a year. (Q23)</p> <p>These large tax breaks will hurt the economy by causing deep cuts to Social Security, Medicare, Medicaid, education, infrastructure and other investments. We should focus on ways to create jobs, rather than handing out tax cuts for the wealthy and big corporations. (Q18 & 13b)</p>
<p>The plan makes the tax code simpler, fairer, and flatter, with just three tax brackets. In fact, millions of taxpayers will be able to do their taxes on a form the size of a postcard (Q16)</p>	<p>Their tax plan would give huge tax breaks to millionaires and wealthy corporations, paid for by cutting Social Security, Medicare, Medicaid, and education. (Q17)</p> <p>Their tax plan puts the interests of wealthy corporations and the richest Americans ahead of working families. It makes working people pay a larger share of taxes while rewarding millionaires and billionaires. It gives tax breaks to corporations that ship jobs and profits offshore and provides special loopholes for big oil companies. (Q13b)</p> <p>Under their plan, half of the total tax cut goes to the wealthiest one percent. Many working families would pay a higher tax rate than wealthy corporations. Instead, we should get rid of special</p>

<p>The plan makes the tax code simpler, fairer, and flatter, with just three tax brackets. In fact, millions of taxpayers will be able to do their taxes on a form the size of a postcard (Q16)</p>	<p>tax loopholes put in place by lobbyists and campaign contributors, and make the rich and big corporations pay their fair share. (Q13b)</p> <p>Prescription drug companies such as Pfizer would get a huge tax cut while continuing to price-gouge consumers and Medicare. Huge corporations such as General Electric and Verizon would pay a lower tax rate than many middle-class families under the Trump and Republican tax plan. (Q26)</p>
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CORPORATE TAX MESSAGES

The following messages were tested in full (Questions 22 to 25).

Corporate Tax Rates

When They Say ...	We Say ...
<p>Today we have the worst tax code among the major industrialized nations of the world, with the highest business tax rate at 35 percent. By lowering the rate to a competitive 20 percent, this plan leapfrogs the rest of the world and ensures that our companies can compete against foreign companies on a level playing field. That will get us faster economic growth, higher productivity, more manufacturing, and more jobs.</p>	<p>Strongest Rebuttal: The problem isn't that corporations pay too much in taxes--they pay too little. Many wealthy corporations such as General Electric and Verizon frequently get away with paying no federal income taxes. Under this plan even more will pay little or nothing, and they will have more incentive to shift jobs and profits offshore. The last thing we should do is give even more tax breaks to the country's wealthiest corporations. (Q22, 59% to 41% favor ATF message)</p> <p>Strong Rebuttal: This massive 40 percent cut in the corporate tax rate will do little to spur investment or create jobs, it will simply pad the pockets of CEOs and rich stockholders. Instead of giving wealthy corporations and CEOs a tax cut, we should ask them to pay their fair share so we have the funds to rebuild infrastructure, hire more teachers, make college affordable, provide healthcare, and develop new clean energy sources. (Q22, 55% to 45% favor ATF message)</p>

Pass-Through Business Taxes

When They Say ...	We Say ...
<p>Small businesses should not pay a higher tax rate than big corporations. Small businesses are the engine of the American economy, hiring two-thirds of all new workers. Keeping the pass-through tax rate the same as the corporate rate will ensure that small businesses are treated fairly and have enough money to create new jobs and strengthen our communities.</p>	<p>Strongest Rebuttal: The plan will not lower taxes for most family businesses, it will just create a new special tax loophole that allows Wall Street hedge fund managers, big law firms, and real estate moguls like Donald Trump to slash their tax rate in half. Billionaires like Donald Trump should not get to pay the same tax rate as a small-business owner making \$60,000 a year. (Q23b, 55% to 45% favor ATF message)</p> <p>Strong Rebuttal: This proposal is designed to give a big tax cut to wealthy Wall Street hedge fund managers, corporate lobbyists, and real estate developers. Most of this tax cut will really go to millionaires and billionaires, not to family businesses. And real small businesses will be hurt because the plan reduces funding for services vital to Main Street, such as infrastructure, education, and small business loans. (Q23b, 54% to 46% favor ATF message)</p>

Repatriation Tax on \$2.6 Trillion in Current Offshore Profits

When They Say ...	We Say ...
<p>The \$2.6 trillion in profits that American firms are holding overseas are stranded there, locked out of the country by the current high 35 percent corporate tax rate. By taxing those earnings at a lower, one-time rate of 10 percent, it will bring back trillions of dollars that are offshore to be invested here. This will boost the economy, make America a magnet for new jobs, and generate billions of dollars that were otherwise uncollectible.</p>	<p>Strong Rebuttal: Wealthy corporations should not be rewarded for shifting jobs and profits offshore to dodge paying their fair share of taxes. They need to pay the \$750 billion they owe on their offshore profits. They should not get a tax cut that would save them \$600 billion in taxes. We need them to pay all that they owe so we have the funds to invest in rebuilding roads and bridges, improving schools, and creating a lot of good-paying jobs. (Q24b, 57% to 43% favor ATF message)</p> <p>Strong Rebuttal: Wealthy corporations should pay all the taxes they owe on their offshore profits, not get a special loophole that drops the tax rate from 35 percent to 10 percent. Congress should require wealthy corporations to bring these profits home and pay the \$750 billion they owe. It's wrong to reward wealthy corporations that avoided taxes by shifting jobs and stashing profits offshore, while many smaller businesses did the right thing by paying their fair share. (Q24b, 57% to 43% favor ATF message)</p>

Territorial Tax System for Future Offshore Profits

When They Say ...	We Say ...
<p>The United States should not tax the profits that American corporations make overseas because almost every other advanced nation does not tax those profits. This is critical to make American companies more competitive around the world so they are on a level playing field with foreign corporations. This way, American companies would have more money to invest here at home to create jobs, raise wages, and grow the middle class.</p>	<p>Very Strong Rebuttal: The United States should continue to tax the profits that American corporations make offshore. If American corporations paid less U.S. taxes on those offshore profits than they pay now, or if they paid no taxes, they would have even more incentive to send jobs and profits offshore to avoid paying taxes. The Republican plan would be a massive tax cut for wealthy corporations, paid for by small businesses and working families. (Q25, 63% to 37% favor ATF message)</p>

NOTE: 72% of 2016 voters said foreign profits should be taxed at the same rate as U.S. profits (40%) or taxed at a higher rate (32%). (Q25a)