

## TALKING POINTS ON THE BIDEN BUILD BACK BETTER PLAN

August 2, 2021

*These are poll-tested messages based on three national and 6 state surveys (see sources at end).*

### **Core Message About Build Back Better Plan and Taxes**

President Biden's Build Back Better plan will create millions of good-paying jobs and **help ease the burden of high costs facing working families**. The **plan will make sure the wealthy and big corporations pay their fair share of taxes**. It will not raise taxes on anyone making under **\$400,000 a year**. Last year, 55 of America's biggest corporations paid no federal income taxes, and the wealth of just 700 billionaires rose by 60% during the pandemic, while millions of working Americans suffered. **Instead of continuing tax breaks for huge corporations and loopholes for the rich**, let's grow our economy and create jobs by investing in roads and bridges, clean energy, and education, and by making childcare, housing, and healthcare affordable. **This plan will build an economy that rewards work, not just wealth.**

### **Messaging Recommendations on Investments**

The Build Back Better Plan will **help ease the burden of high costs on working families** and build an economy that **rewards work, not wealth** by...

- Making health care more affordable by creating a tax credit to help working families pay for health care premiums
- Lowering prescription drug costs by allowing Medicare to negotiate with drug companies
- Expanding access to high-quality, affordable long-term care for the elderly
- Expanding the child tax credit
- Making childcare and community college more affordable
- **Paying for it by making corporations and those earning over \$400,000 pay their fair share of taxes, with no tax increase on anyone making less than \$400,000 a year**

### **Good Poll-Tested Description of Biden's Plan (based on national and state polls)**

*The Build Back Better Plan will make health insurance, childcare, housing, and college more affordable; make community college debt-free for those who qualify; and ensure that all workers have paid family and medical leave. It would also expand access to affordable home- or community-based care for seniors; make the expanded child tax credit for low- and middle-income families permanent; make preschool available to all 3- and 4-year-olds; and expand the use of clean energy. The plan would be paid for by raising taxes on corporations and those earning over \$400,000 a year, and it would not raise taxes on anyone making less than \$400,000 a year.*

## **Messages for Moderate-to-Conservative Voters Worried About Rising Government Spending**

- This plan will **eliminate tax breaks that encourage corporations to outsource jobs** and shift profits to offshore tax havens, and it will **invest in strengthening American manufacturing** to keep and **create more American jobs here at home**.
- 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.

## **Good One Line Positive Messages About Biden the Tax Plan**

- Biden's plan does NOT raise taxes on anyone making less than \$400,000.
- The plan will close the loophole that lets the wealthy pay a lower tax rate on their investment income than workers pay on their wages.
- The plan will close the loophole that often allows the wealthy to avoid paying taxes on investment gains for their entire lives.
- The plan will strengthen IRS enforcement to ensure that the wealthy and corporations aren't evading taxes.
- The plan will raise taxes on the wealthy and corporations rather than borrowing money and increasing the national debt.

## **Good One Line Critiques of the Current Tax System**

- 55 Fortune 500 corporations paid no taxes last year despite making over \$40 billion in profits. [Source: [Institute on Taxation and Economic Policy](#)]
- 700 U.S. billionaires saw their total wealth increase by 60%, or \$1.8 trillion, during the first 16 months of the pandemic. [Source: [Americans for Tax Fairness](#)]
- The richest 1% cheat on their taxes more often than regular people, and they evade \$175 billion in taxes every year. [Source: [The Washington Post](#)]
- Millionaires living off their income from stocks can pay a lower tax rate than teachers and nurses pay on their wages.

## **Most Effective Responses to GOP Attacks Against Biden's Tax Plan**

Republicans will claim variously that Biden's tax proposals will kill the economic recovery, cost jobs, raise prices, and blow up the national debt. Regardless of the specific attack, our strongest responses are to:

- **Explain that Republicans are protecting the wealthy and big corporations who don't pay their fair share of taxes**
- **Make Republicans defend loopholes for large corporations and tax cheating by billionaires (rather than engaging with the details of their false claims)**

### **Good one-liners to use:**

- Republicans are allowing billionaires, who became even wealthier during the pandemic, to **never have to pay any taxes** on most of their earnings.
- Republicans are blocking investments in creating jobs, making healthcare more affordable, and improving education in order **to protect tax loopholes** for the richest 1% and big corporations.
- Republicans are **allowing 55 of America's biggest corporations to pay no federal income taxes**. They want to make sure many Fortune 500 corporations pay less in taxes than an average middle-class family.
- Republicans are **allowing the richest 1% to continue cheating on their taxes**, costing taxpayers' \$175 billion each year.

### **Words to Use and Not Use**

- Focus on helping “**working people**” rather than “**the middle class**.” By a 22-point margin, voters would prefer an economic plan focused on helping “working people” over helping “the middle class.” The term “working people” also generates a much more favorable response (72% very favorable) than “the middle class” (45% very favorable).
- “**Tax-dodging corporations**” generates a more intensely negative reaction than other corporate descriptors. “Tax dodging corporations” (72% unfavorable / 60% very unfavorable) are viewed far more negatively than “wealthy corporations” or “big corporations.”
- The “**ultra-wealthy**” and “**the richest 1%**” generate much higher negatives than those making over \$400,000 or “the wealthy” in general.
- Voters respond positively when they learn the plan “**raises \$4 trillion from corporations and the wealthy**,” but support is reduced if we say the plan “costs” or “spends” \$4 trillion.

### **Survey Sources**

- A nationwide online survey of 1,104 registered voters conducted by ALG Research and Hart Research, May 20-25, 2021, for Americans for Tax Fairness. It included an oversample of 299 Independent voters. These messages are based on pollster memos [here](#) and [here](#).
- A survey conducted June 25-July 1, 2021, for Building Back Together. The online and text-to-web survey was of 1,400 registered voters in 2022 and 2024 battleground states (AZ, FL, GA, MI, MN, NC, NH, NV, OH, PA, and WI). The survey included a 1,000 base sample and oversamples of 200 Independent voters and 200 Latino voters.
- A nationwide survey conducted June 25-29, 2021, for MoveOn. It consisted of 1,119 respondents, including a base sample of 900 registered voters and a 219 oversample in 2022 Battleground States (AZ, FL, GA, NV, NH, NC, OH, PA, WI).
- Six state surveys conducted in July 2021 in AZ, CO, MT, NH, VA and WV. Sample sizes ranged between 400 (by phone) and 500 (online) registered voters.