

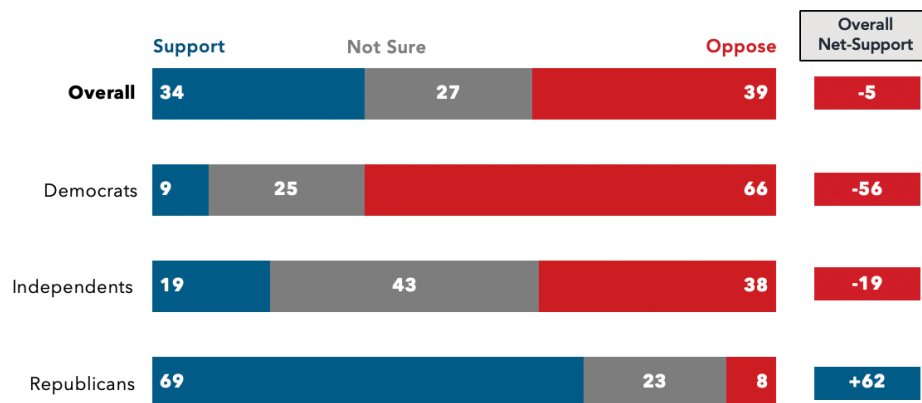
# navigator\*

A new survey from Navigator Research finds the 2017 Republican tax law remains unpopular overall, with few believing it has had a positive impact on either them or the economy.<sup>1</sup>

As the Tax Cuts and Jobs Act (TCJA) approaches its two-year anniversary since passage and being signed into law, Navigator sought to revisit public opinion concerning the legislation many believe to be President Trump's biggest legislative accomplishment.

Overall, opposition continues to narrowly outpace support (34% support-39% oppose) as it has in previous Navigator surveys, while a sizable segment of the public continues to express feelings of uncertainty.

**Q:** Do you support or oppose the Republican tax law passed by Congress at the end of 2017?



Navigator Research survey of 1,500 registered voters; November 1-5, 2019.

Closer examination across key demographics reveals several interesting takeaways:

- **Gender:** There is a sizable 15-point gender gap in support for the law (42% among men versus just 27% among women); yet, levels of opposition are roughly the same between the genders (40% among men versus 38% among women). Women are less likely to have a firm opinion one way or the other (35% are not sure compared to 18% of men). The difference is primarily concentrated among Republicans: at 59% support, Republican women are far less likely than Republican men (80% support) to support the bill.
- **Income:** Opposition to the law is higher among lower-income households, while support for the law is higher in higher-income households. Among those making less than \$100,000 a year, net opposition to the law is 8 points (32% support - 40% oppose) while net support for the law is 9 points (45% support - 36% oppose) among households making more than \$100,000 a year.
- **Partisan affiliation:** Self-identified Republicans are about as supportive of the law (69% support) as self-identified Democrats are opposed to it (66% oppose). However, among independents, just 19% register support for the law while 38% are opposed (another 43% are not sure).

Moreover, most Americans remain unconvinced that the tax law has led to improvements in either the overall economy or their personal finances. Only a third believe the law has led to improvements in the nation's overall economy and job market (33%), and fewer Americans (18%) say the tax law has benefited them personally, as a plurality (41%) say that it has had no impact on their personal finances at all.

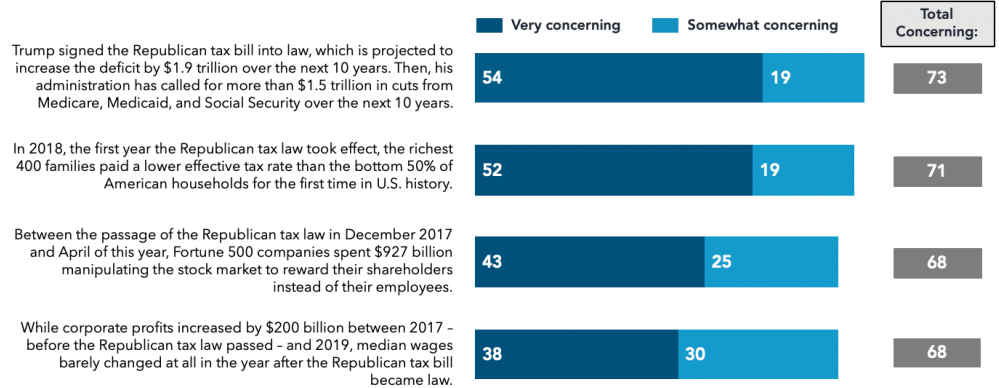
<sup>1</sup> Findings are from a national online survey by Global Strategy Group and GBAO conducted November 1-5, 2019 among 1,500 registered voters.

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Progressives should lean into arguments about tax fairness and proposed cuts to social safety net programs coming as a result of the tax law.

Navigator finds that four statements, each outlining a different outcome of the tax law, generate at least some level of concern from a majority of the American public.

**Q:** Now you are going to see some statements about the federal tax code since the passage of the Republican tax law. Please indicate how concerning you find each one.



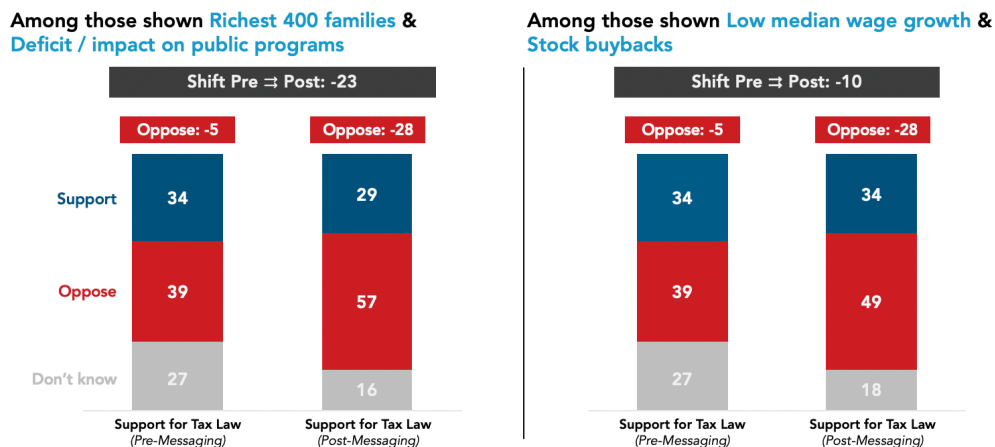
Navigator Research survey of 1,500 registered voters; November 1-5, 2019.

Two arguments are clearly most effective among the four, however:

- The most concerning statement highlights proposed spending cuts to Medicare, Medicaid, and Social Security to offset deficit increases caused by the tax law.
- The second most concerning statement calls attention to the fact that last year the wealthiest 400 families paid a lower effective tax rate than the bottom half of American households.

Alternative arguments – focused on the growth of corporate profits at the expense of median wages and the growth of stock buybacks – elicit similar levels of overall concern, but fewer Americans find these statements “very” concerning.

A Navigator experiment further validates how opinion could shift as progressives emphasize these consequences. Respondents were re-asked about the tax law after hearing just two of the four messages each, and opinions moved substantially against the bill, from 34% support-39% oppose (-5) to 31%-53% (-22).



Navigator Research survey of 1,500 registered voters; November 1-5, 2019.

Notable shifts occur among Independents (net 23-point increase in opposition to the law), women (net 21-point increase in opposition), and even Americans with an annual income of \$100,000 or more (net 22-point increase in opposition).