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# Public Has Mixed Expectations for New Tax Law

*More Republicans see benefits for the country than for themselves*

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# Public Has Mixed Expectations for New Tax Law

*More Republicans see benefits for the country than for themselves*

A month after Donald Trump and Congress passed the Tax Cuts and Jobs Act, the public has mixed views of the sweeping tax overhaul and its long-term impact.

Just as support in Congress for the legislation was divided along party lines, there are wide partisan gaps among the public in expectations for the law's personal and national impact. Within both parties, there are sizable differences based on family incomes.

The new survey, conducted Jan. 10-15 among 1,503 adults, finds that 29% say the tax law will have a mostly positive effect on themselves and their families, while nearly as many (27%) say its effect will be mostly negative. A third say the law will not have much of a personal impact.

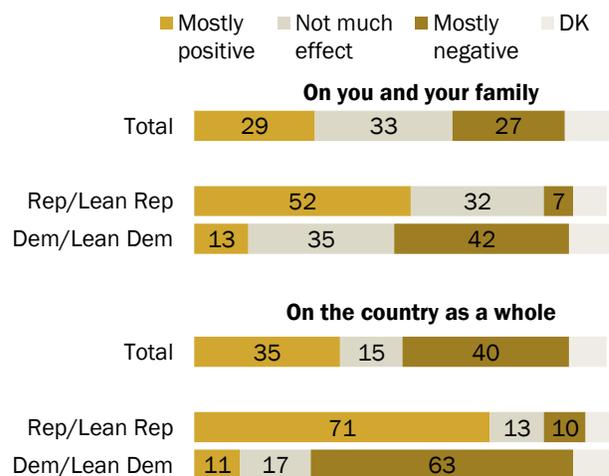
Opinions also are divided about the tax law's impact on the country as a whole: 35% say the law will have a mostly positive effect on the country, 40% a mostly negative effect and 15% say it will have little effect.

The public's general views of the tax law are similar to expectations for its long-term impact on the country. Overall, 37% of Americans approve of the law, while 46% disapprove; nearly one-in-five (17%) do not offer an opinion.

Partisanship is a major factor in opinions about the tax law, but differences between Republicans and Democrats are much wider regarding the law's impact on the country (and on overall approval) than on its expected personal impact.

## Americans are divided on how tax law will affect themselves and the country

*% who say the tax law will have a \_\_\_ effect over the coming years ...*



Note: Figures may not add to 100% because of rounding.  
Source: Survey of U.S. adults conducted Jan. 10-15, 2018.

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About half of Republicans and Republican-leaning independents (52%) say the tax law will have a mostly positive effect on themselves and their families in the years to come. Nearly a third (32%) say that it will not have much of an effect, while 7% say the effect will be mostly negative.

Just 13% of Democrats and Democratic leaners expect the tax law to have a mostly positive personal impact, while 35% say it will not have much of an impact; 42% say they will be negatively affected in coming years.

A large majority of Republicans (71%) say the law will have a mostly positive impact on the country in coming years. And a sizable but narrower majority of Democrats (63%) say its effects will be mostly negative.

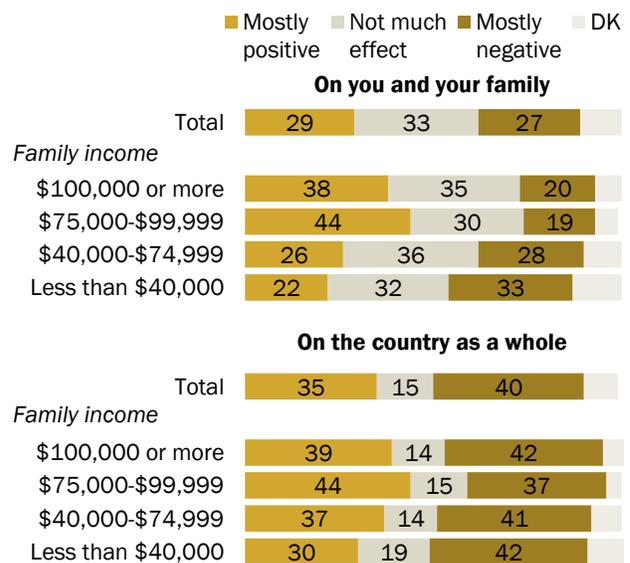
Assessments of the law over the coming years vary widely by income as well. People with family incomes of \$75,000 or more say the tax law's personal impact will be more positive than negative. Those with lower incomes have less favorable expectations for the law.

Nearly four-in-ten (38%) of those with incomes of at least \$100,000 say the law will have a mostly positive personal impact, while just 20% expect negative effects (35% say it will not have much effect). Among those with incomes of \$75,000-\$99,999, 44% say the law's personal impact will be mostly positive compared with 19% who say it will be mostly negative; 30% expect not much of an effect.

Among those with lower incomes – less than \$75,000 – only about a quarter say the law will have mostly positive effects for themselves and their families. And about as many (or more in the case of those with incomes below \$40,000) expect mostly negative personal effects. Income differences are more modest in views of the effect of the tax bill on the country as a whole.

### Those with higher incomes more likely to say they will benefit from tax law

% who say the tax law will have a \_\_\_\_ effect over the coming years ...



Note: Figures may not add to 100% because of rounding.  
Source: Survey of U.S. adults conducted Jan. 10-15, 2018.

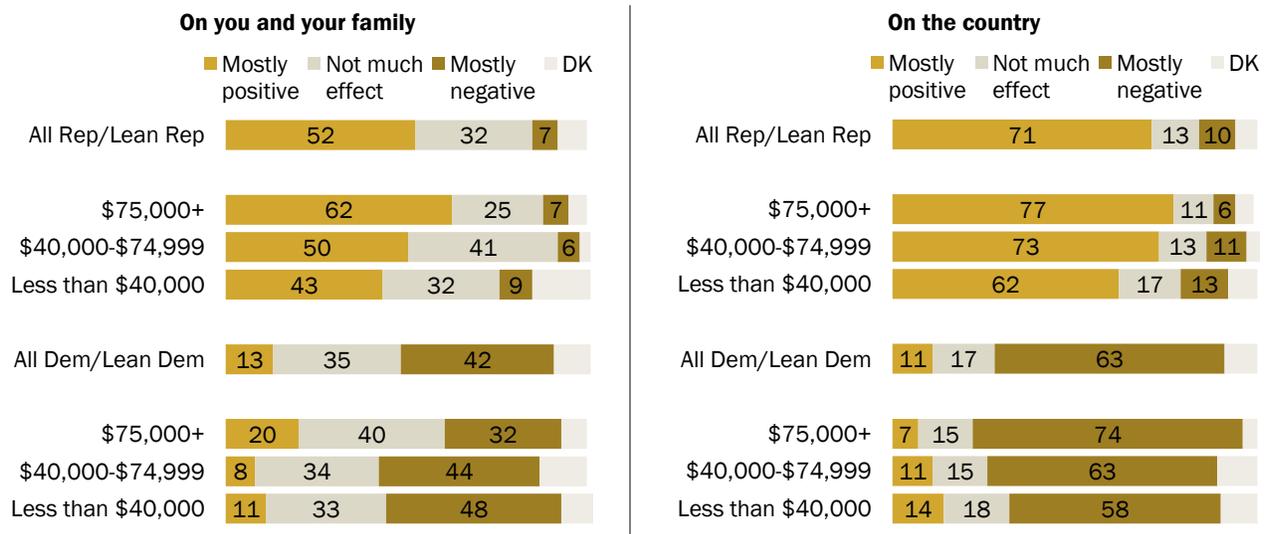
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Among Republicans, in particular, there are sizable income differences in expectations for the law's personal impact. A majority (62%) of Republicans and Republican leaners with incomes of \$75,000 or more say the tax law will have a mostly positive impact on themselves and their families. That compares with 50% of Republicans with incomes between \$40,000 and \$74,999 and 43% of those with incomes below \$40,000. Majorities of Republicans across income categories say the law will have a mostly positive impact on the country in coming years.

Among Democrats and Democratic leaners, those with lower family incomes (less than \$75,000) are more likely than those with higher incomes to say the law will have mostly negative effects personally. And while majorities of Democrats across income categories say the law will negatively impact the country, this view is more pronounced among those with incomes of \$75,000 or more (74% say this) than those with lower incomes (59% of less than \$75,000).

## Republicans with incomes of \$75,000 or more are more likely than those with lower incomes to say tax law will have a 'mostly positive' personal impact

% who say the tax law will have a \_\_\_ effect over the coming years ...



Note: Figures may not add to 100% because of rounding.  
Source: Survey of U.S. adults conducted Jan. 10-15, 2018.

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## Public's understanding of new law

Most Americans say they feel they understand how the tax law might affect them and their families at least somewhat well: About two-thirds (65%) say this, though just 30% say they understand the law's impact "very" well. Fewer feel they understand the law "not too well" (18%) or "not at all well" (13%).

Overall, personal understanding of the tax law's impact varies only modestly across demographic groups. However, those with more education feel they understand how the law might affect them better than those with less education. Partisan differences in understanding are modest: Republicans and Republican leaners (71%) are only somewhat more likely than Democrats and Democratic leaners (65%) to say they understand very or somewhat well how the law might affect them.

Among the majority of the public who say they understand at least somewhat well how the tax law might affect them, expectations of the law’s personal impact are more positive than negative: 37% say it will have a mostly positive effect over the coming years on them and their families while 28% say it will have a mostly negative effect; 32% say it won’t have much effect.

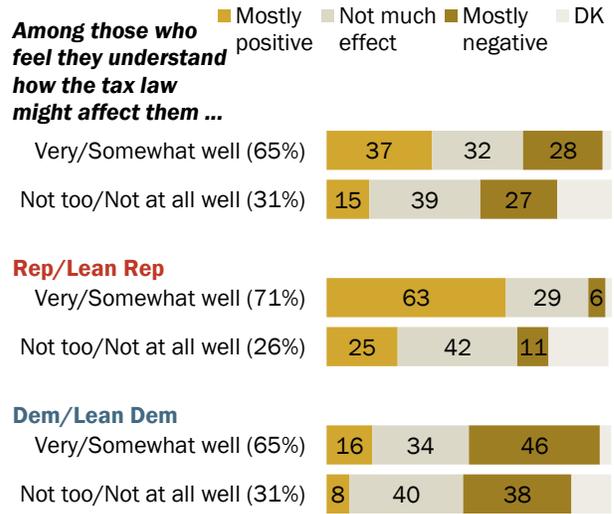
Among those who feel less confident in their understanding of the law, 39% say it will not have much an effect on them personally; 27% say its effect will be mostly negative, while 15% say it will be mostly positive.

Republicans who feel they understand how the law might affect them and their families at least somewhat well are far more likely than other Republicans to say it will have a positive impact on them, and on the country as a whole.

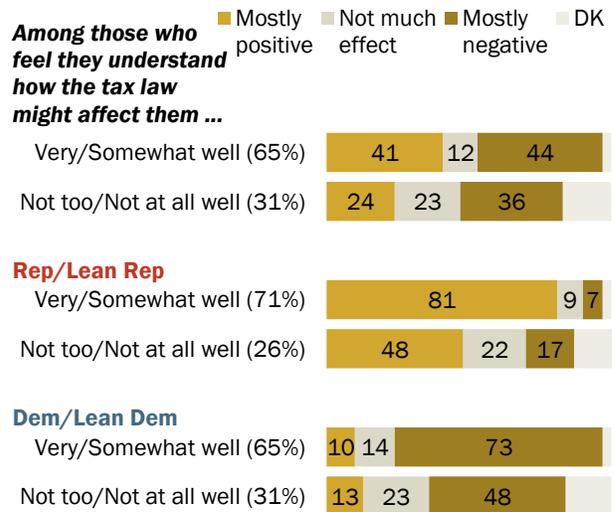
Among Democrats, the balance of opinion about the personal impact of the tax law differs little between those who say they understand the law at least somewhat well and those who do not. But Democrats who say they understand the law are more negative about its impact on the country than those who say they do not have a good understanding of the law.

### Those who say they understand the tax law’s effects view it more positively

*% who say overall effect of the tax law on you and your family over the coming years will be ...*



*% who say overall effect of the tax law on the country as a whole over the coming years will be ...*



Note: Figures may not add to 100% because of rounding. Source: Survey of U.S. adults conducted Jan. 10-15, 2018.

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## Approval of tax law starkly divided along ideological lines

Across most demographic groups, overall assessments of the tax law tilt more negative than positive. Still, there are significant differences in approval by race, age, education and partisanship.

Nearly four-in-ten Americans (37%) say they approve of the tax law passed by Trump and Congress, while 46% disapprove; 17% do not offer an opinion of the legislation.

While whites are somewhat more likely to approve than disapprove (45% vs. 39%), blacks (66%) and Hispanics (58%) widely disapprove.

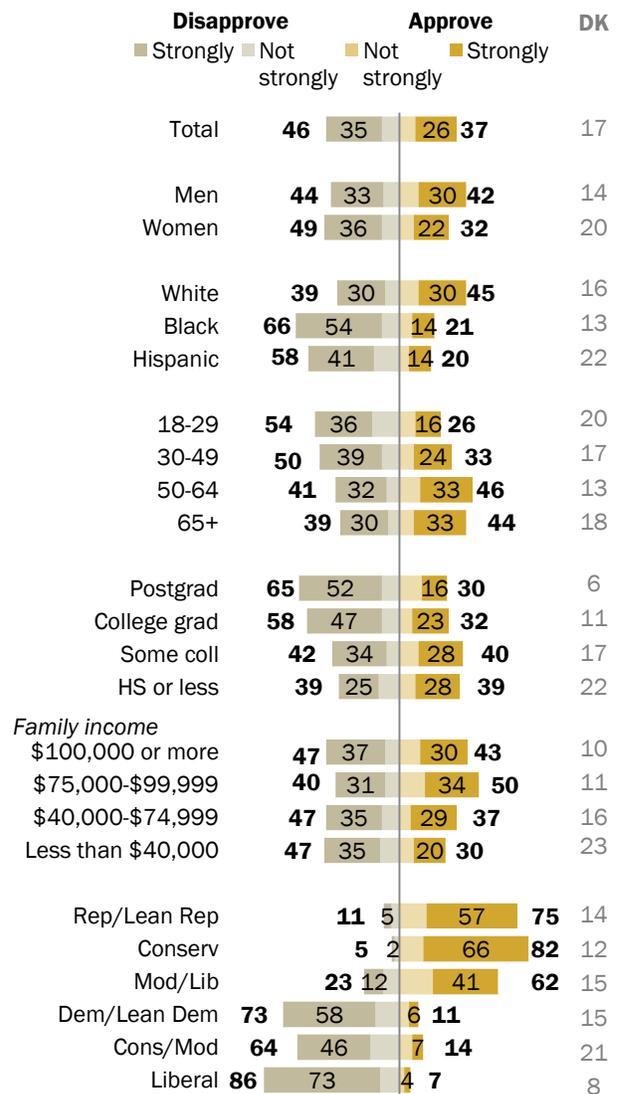
Young adults are far more likely than those older to disapprove of the tax law: 54% of those under 30 say they disapprove, compared with 39% of those 65 and older.

And while those with at least a four-year college degree disapprove by roughly two-to-one margins, those with less education are roughly divided over the tax law. Nearly two-in-ten of those with less education, however, do not offer an opinion on the tax law.

Fully three-quarters of Republicans and Republican leaners say they approve of the tax law, including 57% who approve strongly. Opinion is nearly the reverse among Democrats: 73% of Democrats and Democratic leaners say they disapprove, including 58%

### Most partisans have strong feelings about tax law – positive or negative

% who \_\_\_ of the tax law passed by Trump and Congress



Note: Figures may not add to 100% because of rounding.  
Source: Survey of U.S. adults conducted Jan. 10-15, 2018.

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who disapprove strongly.

## Acknowledgements

This report is a collaborative effort based on the input and analysis of the following individuals:

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## Methodology

The analysis in this report is based on telephone interviews conducted January 10-15, 2018 among a national sample of 1,503 adults, 18 years of age or older, living in all 50 U.S. states and the District of Columbia (376 respondents were interviewed on a landline telephone, and 1,127 were interviewed on a cell phone, including 718 who had no landline telephone). The survey was conducted by interviewers under the direction of Abt Associates. A combination of landline and cell phone random digit dial samples were used; both samples were provided by Survey Sampling International. Interviews were conducted in English and Spanish. Respondents in the landline sample were selected by randomly asking for the youngest adult male or female who is now at home. Interviews in the cell sample were conducted with the person who answered the phone, if that person was an adult 18 years of age or older. For detailed information about our survey methodology, see <http://www.pewresearch.org/methodology/u-s-survey-research/>

The combined landline and cell phone sample are weighted using an iterative technique that matches gender, age, education, race, Hispanic origin and nativity and region to parameters from the 2016 Census Bureau's American Community Survey one-year estimates and population density to parameters from the Decennial Census. The sample also is weighted to match current patterns of telephone status (landline only, cell phone only, or both landline and cell phone), based on extrapolations from the 2016 National Health Interview Survey. The weighting procedure also accounts for the fact that respondents with both landline and cell phones have a greater probability of being included in the combined sample and adjusts for household size among respondents with a landline phone. The margins of error reported and statistical tests of significance are adjusted to account for the survey's design effect, a measure of how much efficiency is lost from the weighting procedures.

The following table shows the unweighted sample sizes and the error attributable to sampling that would be expected at the 95% level of confidence for different groups in the survey:

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*Survey conducted Jan. 10-15, 2018*

<b>Group</b>	<b>Unweighted sample size</b>	<b>Plus or minus ...</b>
Total sample	1,503	2.9 percentage points
\$100,000 or more	432	5.5 percentage points
\$75,000-99,999	168	8.8 percentage points
\$40,000-74,999	342	6.2 percentage points
Less than \$40,000	439	5.5 percentage points
Rep/Lean Rep	593	4.7 percentage points
Dem/Lean Dem	768	4.1 percentage points

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Sample sizes and sampling errors for other subgroups are available upon request.

In addition to sampling error, one should bear in mind that question wording and practical difficulties in conducting surveys can introduce error or bias into the findings of opinion polls.

Pew Research Center undertakes all polling activity, including calls to mobile telephone numbers, in compliance with the Telephone Consumer Protection Act and other applicable laws.

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**JANUARY 2018 POLITICAL SURVEY  
FINAL TOPLINE  
JANUARY 10-15, 2018  
N=1,503**

**QUESTIONS 1-2, 5-7, 11a, 12-16, 30, 39b-c, 40-44, 49-50 PREVIOUSLY RELEASED**

**NO QUESTIONS 3-4, 9-10, 11b, 17-27, 29, 31-38, A1, A5, 46-48, 51-52**

**QUESTIONS 8, 11c-e, 28, 39a, A2-A4, 45 HELD FOR FUTURE RELEASE**

**ASK ALL:**

Next,

Q.53 Do you approve or disapprove of the tax law passed by Donald Trump and Congress last month?

**ASK IF APPROVE OR DISAPPROVE (Q.53=1,2):**

Q.53a Do you [approve/disapprove] very strongly, or not so strongly?

Jan 10-15

2018

37	Approve
26	Very strongly
10	Not so strongly
*	Don't know/Refused <b>(VOL.)</b>
46	Disapprove
35	Very strongly
11	Not so strongly
1	Don't know/Refused <b>(VOL.)</b>
17	Don't know/Refused <b>(VOL.)</b>

**ASK ALL:**Q.54 How well do you feel you understand how the tax law might affect you and your family? **[READ]**

Jan 10-15

2018

30	Very well
35	Somewhat well
18	Not too well
13	Not at all well
4	Don't know/Refused <b>(VOL.)</b>

**ASK ALL:**

Q.55 Do you think the overall effect of the tax law on YOU AND YOUR FAMILY over the coming years will be mostly positive, mostly negative, or will it not affect you much either way?

Jan 10-15

2018

29	Mostly positive
27	Mostly negative
33	Not much of an effect
11	Don't know/Refused <b>(VOL.)</b>

**ASK ALL:**

And ...

Q.56 Do you think the overall effect of the tax law on THE COUNTRY AS A WHOLE over the coming years will be mostly positive, mostly negative, or will it not affect the country much either way?

Jan 10-15

2018

35 Mostly positive  
 40 Mostly negative  
 15 Not much of an effect  
 9 Don't know/Refused (VOL.)

**QUESTIONS 72-73, 80-82 PREVIOUSLY RELEASED****NO QUESTIONS J23-J28, 57-71, 74-79, 83-89****QUESTIONS J22, J29, A6-A8, 90 HELD FOR FUTURE RELEASE****ASK ALL:**

PARTY In politics TODAY, do you consider yourself a Republican, Democrat, or independent?

**ASK IF INDEP/NO PREF/OTHER/DK/REF (PARTY=3,4,5,9):**

PARTYLN As of today do you lean more to the Republican Party or more to the Democratic Party?

				(VOL.)	(VOL.)	(VOL.)	Lean	Lean
	Republican	Democrat	Independent	No preference	Other party	DK/Ref	Rep	Dem
Jan 10-15, 2018	26	33	34	3	1	3	12	18
Nov 29-Dec 4, 2017	20	32	40	4	1	3	13	19
Oct 25-30, 2017	22	32	41	3	1	2	17	19
Jun 8-Jul 9, 2017	25	31	39	3	1	2	16	18
Apr 5-11, 2017	24	31	42	2	1	*	17	20
Feb 7-12, 2017	23	34	37	3	1	2	15	18
Jan 4-9, 2017	25	28	41	4	*	1	18	19
<b>Yearly Totals</b>								
2017	23.6	31.4	39.4	3.3	.6	1.7	15.8	18.7
2016	25.4	32.0	36.5	3.4	.5	2.2	14.6	17.0
2015	23.7	30.4	40.1	3.6	.4	1.8	16.4	17.3
2014	23.2	31.5	39.5	3.1	.7	2.0	16.2	16.5
2013	23.9	32.1	38.3	2.9	.5	2.2	16.0	16.0
2012	24.7	32.6	36.4	3.1	.5	2.7	14.4	16.1
2011	24.3	32.3	37.4	3.1	.4	2.5	15.7	15.6
2010	25.2	32.7	35.2	3.6	.4	2.8	14.5	14.1
2009	23.9	34.4	35.1	3.4	.4	2.8	13.1	15.7
2008	25.7	36.0	31.5	3.6	.3	3.0	10.6	15.2
2007	25.3	32.9	34.1	4.3	.4	2.9	10.9	17.0
2006	27.8	33.1	30.9	4.4	.3	3.4	10.5	15.1
2005	29.3	32.8	30.2	4.5	.3	2.8	10.3	14.9
2004	30.0	33.5	29.5	3.8	.4	3.0	11.7	13.4
2003	30.3	31.5	30.5	4.8	.5	2.5	12.0	12.6
2002	30.4	31.4	29.8	5.0	.7	2.7	12.4	11.6
2001	29.0	33.2	29.5	5.2	.6	2.6	11.9	11.6
2001 Post-Sept 11	30.9	31.8	27.9	5.2	.6	3.6	11.7	9.4
2001 Pre-Sept 11	27.3	34.4	30.9	5.1	.6	1.7	12.1	13.5
2000	28.0	33.4	29.1	5.5	.5	3.6	11.6	11.7
1999	26.6	33.5	33.7	3.9	.5	1.9	13.0	14.5
1998	27.9	33.7	31.1	4.6	.4	2.3	11.6	13.1
1997	28.0	33.4	32.0	4.0	.4	2.3	12.2	14.1
1996	28.9	33.9	31.8	3.0	.4	2.0	12.1	14.9
1995	31.6	30.0	33.7	2.4	.6	1.3	15.1	13.5

## PARTY/PARTYLN CONTINUED...

	<u>Republican</u>	<u>Democrat</u>	<u>Independent</u>	(VOL.) No preference	(VOL.) Other party	(VOL.) DK/Ref	Lean <u>Rep</u>	Lean <u>Dem</u>
1994	30.1	31.5	33.5	1.3	--	3.6	13.7	12.2
1993	27.4	33.6	34.2	4.4	1.5	2.9	11.5	14.9
1992	27.6	33.7	34.7	1.5	0	2.5	12.6	16.5
1991	30.9	31.4	33.2	0	1.4	3.0	14.7	10.8
1990	30.9	33.2	29.3	1.2	1.9	3.4	12.4	11.3
1989	33	33	34	--	--	--	--	--
1987	26	35	39	--	--	--	--	--