

*****FOR RELEASE ON WEDNESDAY, APRIL 5, 2000*******
Wisconsin Public Radio/St. Norbert College Survey Center
The Wisconsin Survey
Spring 2000

TOPIC: Wisconsinites View on Taxation

RELEASE DATE: April 5, 2000

SAMPLE: 574

MARGIN OF ERROR: +/-4.1%

SURVEY DATES: March 9-23, 2000

Personal Tax Levels

"Do you consider the amount of FEDERAL INCOME TAX that you pay to be too high, about right or too low?"

Too High	62%
About Right	36
Too Low	0
Not Sure	2

"Do you consider the amount of STATE INCOME TAX that you pay to be too high, about right or too low?"

Too High	55%
About Right	43
Too Low	<1
Not Sure	2

"Do you regard the amount of INCOME TAX that you will pay this year as fair?"

Yes	53%
No	44
Not Sure	4

"Do you regard the amount of SALES TAX that you will pay this year as fair?"

Yes	69%
No	29

Not Sure	3
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Group Tax Levels

"Now, I would like to read you a list of taxpayer groups. For each group I read, please tell me if you think they are paying too much, too little or just the right amount of federal taxes? Let us begin with lower-income citizens, do you feel they are paying...?"

	Too Much	Too Little	Just the Right Amount	Not Sure
Lower-income Individuals	51%	6%	32%	11%
Middle-income Individuals	58	1	36	5
Upper-income Individuals	10	69	15	6
Corporations	7	64	18	11

Summary

With April 15th quickly approaching many Wisconsinites are turning their attention to the annual completion of federal and state income tax returns. To measure these citizens attitudes during tax time the latest Wisconsin Public Radio/ St. Norbert College Survey Center "Wisconsin Survey" focused a series of questions on this topic. The results of this survey indicate that a majority of state residents believe the amount of taxes they pay is too high, but most also find their share of the tax burden is fair. In addition, survey respondents expressed dissatisfaction with the level of taxes paid by upper income individuals and corporations, while indicating an unfair tax burden on low to middle-income groups.

VIEWS ON PERSONAL TAX LEVELS

Wisconsin citizens expressed general dissatisfaction with the level of income tax that they pay to the federal and state governments. Nearly two out of three (62%) state residents consider the amount of federal income taxes they pay as too high, with only 36% indicating that they pay the right amount of this tax. While slightly less negative about Wisconsin income taxes, a majority (55%) find state levies in this area too high, with 43% indicating that the amount of state income taxes that they pay is about right. Views on the levels of taxation vary by age of respondents, with individuals over 35 much more likely (66% to 52%) to say federal income taxes were too high in comparison with individuals 18 to 34 in age. Similarly, while 60% of Wisconsin residents over 35 say their state income tax is too high, only 40% of those 34 and under make the same claim. The survey results also indicate that individuals with higher income levels are more likely to be dissatisfied with their level of state taxes, with 60% of respondents with family income over \$50,000 per year claiming state income taxes are too high, in comparison with only 41% of individuals with family income below \$30,000 making the same claim.

VIEWS ON FAIRNESS OF TAXES

While a majority of Wisconsinites felt income taxes are too high, they were less likely to say that their share of taxes was unfair. A slight majority (53%) of state residents indicated that the amount of income taxes they pay is fair, with 44% indicating an opposite belief. Respondents are even more likely to find the sales taxes they pay as fair, with nearly 7 out of 10 Wisconsin residents regarding their sales tax burden during the last year as fair, in comparison with 3 in 10 who maintain a view that their sales tax burden is unfair. Interestingly, the state's youngest adults (18-24) and senior citizens (over 65) are most likely to find their share of income taxes as fair, with over 2 out of 3 individuals in this category maintaining a positive view of income tax fairness. Conversely, under half of state residents in the prime earning years of 25 to 64 believe the amount of income taxes they pay is fair.

VIEWS ON TAXPAYER GROUPS

Wisconsinites expressed contrasting views on the tax burden of select categories of taxpayers. A majority of residents surveyed indicated that both lower-income individuals (51%) and middle-income individuals (58%) are paying too much federal taxes, with only 10% indicating the same position on upper-income individuals, and 7% finding corporations to be overburdened by federal taxes. Conversely, while very few Wisconsin residents felt lower and middle-income individuals were paying too little in terms of federal taxes, approximately two-thirds of state citizens believe corporations and upper-income individuals are not paying enough. Looking closer at the results we find that Democrats and Republicans tend to have varied views on tax burden, with 78% of Democrats indicating a belief that upper-income individuals do not pay enough federal taxes, while only 53% of Republicans hold the same view. In terms of the tax burden of lower-income individuals, Democrats were significantly more likely than their Republican counterparts (57% to 37%) to indicate that the poor pay too much in the state. Not surprisingly, individuals with family income over \$75,000 per year were less likely (58%) to say the wealthy were not paying enough in comparison with the middle income (70%) and lower income (74%) citizens of Wisconsin. Democrats were also 25% more likely than Republicans to indicate that corporations were not paying enough federal taxes, while poorer individuals, union members, and women also tended to claim that corporations were not paying enough federal taxes.

CONCLUSIONS

With tax day quickly approaching Wisconsin residents indicate a general dissatisfaction with the amount of taxes they will pay this year, yet largely find their share of the tax burden in the state to be fair. Similarly, residents provide mixed views on the tax burden of various income groups in the state, with most Wisconsinites contending that the tax burden of lower and middle-income groups is too high, while finding the tax burden of upper-income individuals and corporations to be too light

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