

# Updating the Tax System: How to Talk about Corporate Tax Reform

## Messaging Priorities

The outdated U.S. tax system needs to be updated to be simpler and fairer, eliminate loopholes and preferences, and stimulate investment, economic growth, and job creation.

- Business tax laws are unfair—some Americans pay rates exceeding 50%.
- Business tax laws are too high—the combined state and federal rates is 39%.
- Business tax laws are not competitive—they are the highest in the developed world.

Updating our outdated corporate tax system will benefit all Americans, promoting lower prices for consumers, jobs for workers, and economic growth for all.

- Customers ultimately pay for high corporate taxes through higher prices.
- Workers ultimately pay for corporate taxes through lower wages and lost jobs.
- High corporate tax rates encourage businesses to move their capital and jobs outside of the U.S.

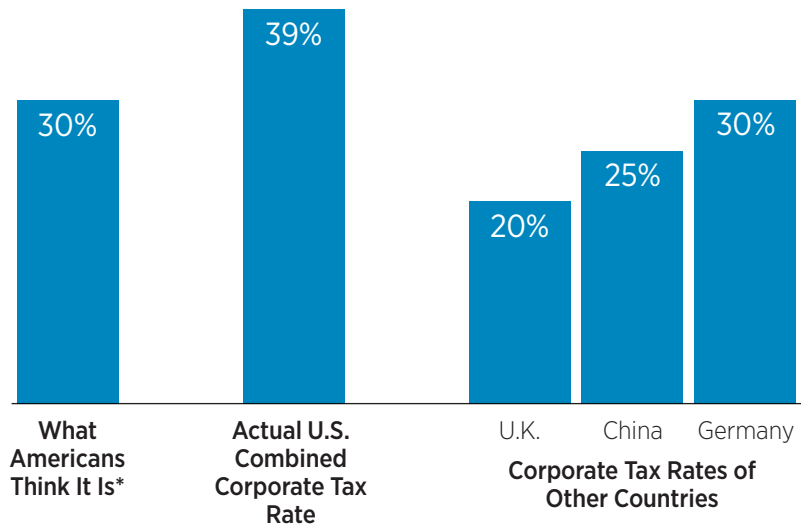
Support for lowering the corporate tax rates increases when Americans learn the U.S. has the highest rate of developed countries.

## Poll: What Is the U.S. Corporate Tax Rate?

\* Average survey response when asked to provide a figure from 0 to 100.

**NOTE:** Figures have been rounded.

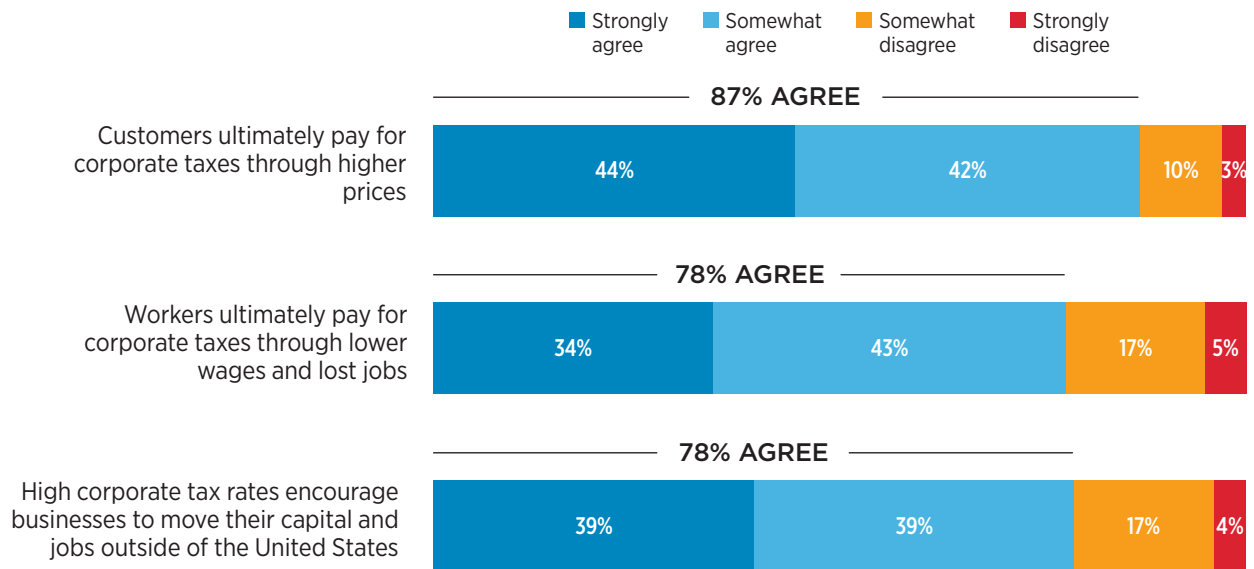
**SOURCE:** Online survey using a national representative sample of 1,017 registered U.S. voters conducted March 17-27, 2017, with a margin of error of +/-3.1 percentage points.



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## Poll: Who Actually Pays for Corporate Taxes



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