To: MomsRising and the National Women's Law Center
From: Lake Research Partners
Re: Survey Findings on Taxes and Caregiving
Date: April 10, 2024

In order to fund caregiving policies, such as paid family and medical leave, a child care guarantee, and investments in aging and disability care, survey respondents see a strong need for tax reform that would require the wealthiest individuals and wealthy corporations to pay their fair share. In a recent online dial survey[i] of 1,530 likely 2024 voters conducted to explore attitudes toward tax policies that would fund the care agenda, respondents are focused on providing for all families by meeting their economic and caregiving needs through fairer tax policies.

Respondents strongly favor increasing taxes on **wealthy corporations** so they **pay their fair share** (58% strongly favor, 82% favor). Respondents also strongly favor increasing taxes on the **wealthiest individuals** so they **pay their fair share** (54% strongly favor, 79% favor). Their most important goals for the federal tax system are making sure wealthy corporations and the wealthiest individuals pay their fair share in taxes.

Men and women, parents and non-parents, women across race, Gen Z women, Democrats, and Independent voters strongly favor corporations and the wealthiest individuals paying their fair share or what they owe.

% Strongly favor (% favor)	Corporations pay their fair share*	Wealthiest Individuals pay their fair share*
Men	55 (79)	50 (76)
Women	61 (84)	58 (81)
Gen Z Women	65 (87)	66 (84)
White women	58 (83)	54 (79)
Black women	73 (87)	68 (87)
Latina women	70 (80)	64 (82)
AAPI women	52 (86)	57 (75)
Parent <12	59 (86)	53 (78)
Parent <18	61 (85)	56 (80)
Non-parent	58 (81)	54 (78)
Democrat ID	79 (95)	76 (91)
Independent ID	47 (76)	47 (81)
Republican ID	40 (69)	33 (65)

*split-sampled

Respondents favor by extremely wide margins and with solid intensity the passage of paid family and medical leave legislation, a child care guarantee, as well as investing in aging and disability care, even after the survey primes them with questions on taxes. Respondents believe that the

passage of paid family and medical leave, the passage of a child care guarantee, and investing in aging and disability care will have positive impacts on 1) the ability for all families to thrive, 2) the ability of families like their own to thrive, and 3) the economy and jobs.
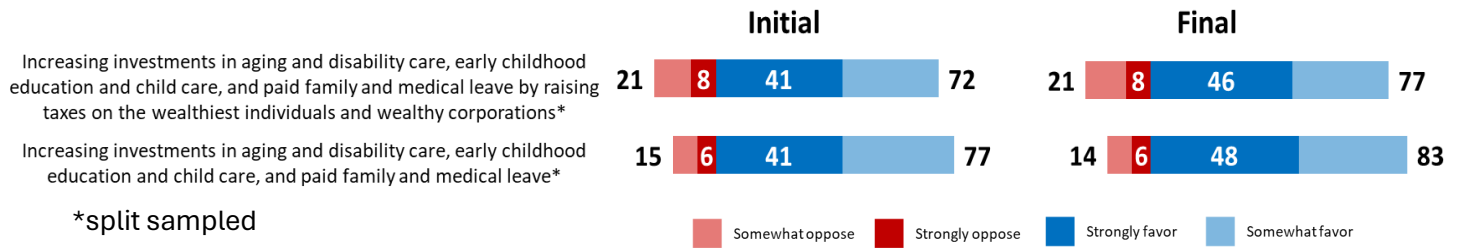
Passage of Paid Family and Medical Leave legislation that would ensure all working people have access to at least 12 weeks of paid leave to bond with a new child, address a personal or family related illness, or handle needs that arise from a military deployment.		Passage of a Child Care Guarantee that ensures that no family pays more than 7% of their income for child care, that early educators have quality jobs with increased compensation, training, and support, and that we build a supply of high-quality child care and early education.		Invest $400 billion in Aging and Disability Care to create over one million quality, union protected direct care jobs, expand access to home and community-based services through Medicaid to people with disabilities and aging adults, and support unpaid family caregivers so they can re-join the labor force.	
44% strongly favor	77% favor	42% strongly favor	76% favor	39% strongly favor	74% favor

Each policy has a substantial base of support. Black women, Gen Z women, and Democrats consistently support the care agenda with high intensity. Across gender, age, party identification and parental status, respondents support paid family and medical leave, a child care guarantee, and investing in aging and disability care by wide margins.

% Favor	Paid Family and Medical Leave	Child Care Guarantee	Aging and Disability Care
Men	71	71	68
Women	82	80	79
Gen Z Women	87	83	82
White women	80	77	77
Black women	86	90	85
Latina women	85	83	82
AAPI women	86	78	74
Parent <12	89	85	82
Parent <18	88	85	84
Non-parent	73	73	70
Democrat ID	89	88	89
Independent ID	75	72	67
Republican ID	64	63	58

With or without including that we would fund increases in investments in aging and disability care, early childhood education and child care, and paid family and medical leave **by raising taxes**

of the wealthiest individuals and wealthy corporations, about **three-quarters of respondents favor this change to the tax system**, and four in ten strongly favor it.

	Initial			Final	

Increasing investments in aging and disability care, early childhood education and child care, and paid family and medical leave by raising taxes on the wealthiest individuals and wealthy corporations*

Initial: 21 | 8 | 41 | 72

Final: 21 | 8 | 46 | 77

Increasing investments in aging and disability care, early childhood education and child care, and paid family and medical leave*

Initial: 15 | 6 | 41 | 77

Final: 14 | 6 | 48 | 83

*split sampled

Somewhat oppose   Strongly oppose   Strongly favor   Somewhat favor

- At the end of the survey, respondents are more likely to strongly favor and favor overall increasing investments in care, with or without the explanation of how it will be paid for.

- Nearly every subgroup shows a substantial increase in strongly favoring increasing investments in the care agenda by raising taxes on the wealthiest. Black women increase the most (+18 points strongly favor from 52% initially to 70%).

- Republicans shift six points more to strongly favor raising taxes on the wealthiest individuals and wealthy corporations (from 18% strongly favor to 24%). Democrats also shift 5 points (63% to 68% strongly favor), and Independents shift 3 points (34% strongly favor to 37%). Without the explanation, there is even greater shift for Democrats – initially 59% strongly favor increasing investments to 70% strongly favor in the end. Independents also shift five points (29% to 34%), and Republicans shift four points (24% to 28%).

Importantly, intense opposition to extending the 2017 tax cuts increases by 11 points over the survey (from 25% strongly opposed initially to 36% at the end). Every subgroup increases in intense opposition to extending the 2017 tax cuts.

Respondents also continue to oppose extending these tax cuts for the wealthiest and reducing their tax rates. Discussing the caregiving agenda reduces the support for and increases the opposition to extending the 2017 tax cuts.

- Seventy percent of Independent voters oppose extending the 2017 tax cuts for the wealthiest individuals and wealthy corporations.
- Strong opposition by Gen Z women (+12), Black women (+10), and AAPI women (+7) increased the most.

After hearing that if we get rid of the 2017 tax changes and make the wealthiest individuals and wealthy corporations pay their fair share in taxes, we would be able to increase funding for priorities such as aging and disability care, early childhood education and child care, and paid family and medical leave, **two-thirds of respondents agree and over a third strongly agree with getting rid of the 2017 changes to the federal tax law**.

- The base of support for this proposal comes from more progressive subgroups – Democrats, older Black women, Gen Z women, as well as lower income respondents.

- While Republican respondents split between agreeing and disagreeing with getting rid of the 2017 changes to the federal tax laws, every other key subgroup agrees by at least a two to one margin.

- A solid majority of Independents agree (60%) with getting rid of the 2017 changes and making the wealthiest individuals and wealthy corporations pay their fair share in taxes.

The statements about the 2017 changes to federal tax laws that resonate the most **draw a contrast between the wealthiest and working families who provide care for loved ones**. **Most key subgroups respond to these top two statements.**

- We should not give huge tax breaks to wealthy corporations that exploit loopholes and avoid taxes by stashing profits offshore, while working families are forced to solve the care crisis on their own – 53% strongly agree

Dem.	Ind.	Rep.	Black women	Latina women	AAPI women	White women	Parents <12	Parents <18	Non-parents
76%	42%	32%	66%	57%	50%	57%	51%	55%	53%

- It's wrong to ask families caring for loved ones and struggling to meet caregiving needs to pay for tax breaks for wealthy corporations and the wealthiest one percent – 51% strongly agree

Dem.	Ind.	Rep.	Black women	Latina women	AAPI women	White women	Parents <12	Parents <18	Non-parents
73%	39%	31%	66%	53%	55%	54%	51%	52%	51%

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[i] Methodology: Lake Research Partners designed and administered this online dial survey that was conducted January 31 to February 11, 2024. The survey reached a total of 1,530 likely 2024 voters nationwide which includes a base sample of 1,030 likely 2024 voters, with oversamples of 100 Black women voters, 100 Latina women voters, 100 Asian American Pacific Islander women voters, 100 Gen Z young women ages 18-26, and 100 parents of a child under 12. The oversamples were weighed down into the base sample to their proper proportion of the universe for a total sample size of 1,030.