



Taxes

Discussion Guide

Let's review

At the start of each discussion, review the conversation ground rules for returning and new members alike to set the stage for active participation by all. You may want to use a timer as you go around the room. And don't forget to decide who will take notes and post a discussion recap.

- **Be open and curious:** Everyone has a unique perspective, so be prepared to hear a different point of view. Listen first, and focus on the facts.
- **Be respectful and engaged:** Be sure that everyone has a chance to speak before adding a second comment or perspective. Encourage each other's participation.
- **Be focused and concise:** Keep the conversation centered on the issue and the brief.

The "Table-it" Rule: If the group has gone off-topic but the area is of interest, the group can table the conversation and save it for another time to be addressed in a different manner.

Let's begin

*Each member is invited to answer the following questions in a **two-three minute reaction** to the brief.*

- Introduce yourself, and share what "lens of care" did you wear when reviewing this brief (e.g. personal, professional, community, state, nation, global)?
- What did you find most interesting or surprising from reading the brief? What matters?

Let's discuss

Pick 2 or 3 questions that resonate with the group and discuss, or choose your own.

- In your opinion, what is the priority in regards to tax policy?
- Were there some points with which you strongly agreed or disagreed? Was there a perspective that was missing?
- What do you think about:
 - A flat tax versus a progressive tax?
 - Income tax versus consumption tax?
- What is your opinion of the 2017 tax reform?
- What is most important: how the tax code treats businesses or individuals?
- Are tax revenues or spending restraint more important in addressing the federal debt?
- Is our tax code overcomplicated? If so, how can it be simplified?

Let's act

Spread the Word: Some Facts to Share

- The federal income tax in the U.S. was first enacted in 1913 with the passage of the [16th Amendment](#) and the [Underwood-Tariff Act](#).
- [Individual income tax](#) has consistently provided 40-50% of total federal revenue since the 1940s.
- Tax revenue as a [percentage of the economy](#) has steadily accounted for 15-20% of GDP over the last century.
- U.S. tax rates have [varied considerably](#) over the past century. The top rate for individual income taxes has ranged from [28% to 70%](#), and the rate on corporate income has ranged from [1% to 52.8%](#).
- Only about [56% of working people pay income tax](#).
- After the Tax Cuts and Jobs Act, the [U.S. corporate tax rate](#) was cut from 35% to 21%, bringing it down from being one of the highest among developed countries to average.
- [Taxes on income and individual profits](#) in the U.S. generated 39% of total tax revenue in 2017, compared to 24% of total tax revenue among all other [OECD](#) countries.

Engage Locally

- *Learn more:*
 - **Research your elected representatives' positions** on tax policy, and their vision for how to tackle taxation challenges facing Americans and your community.
 - Your legislators, state comptroller, attorney general and other local elected officials want to know their constituents. Write to them about your interest in tax policy.
 - You can find contact information for federal, state, and local government officials [here](#). Your state or municipality's websites will also have information to contact leaders. Try looking at the drop-down menu for a *Government* tab.
 - **Explore the impact of tax policy in your community.**
 - On your state or municipality website, look for a "government," or "business," or "community," dropdown menu, and then for a "taxes" tab. Alternatively, search for "taxes" in the search bar.
 - Look at the [National Council of State Legislature's State Tax Actions Database](#) or for more general information, the [Internal Revenue Service](#).
 - Reach out to local business owners and entrepreneurs. What kinds of taxes do they need to comply with? If you are a small business owner, explore the [Small Business Administration's tax information](#).
- *Reach out:*
 - Explore what organizations, legislators, and journalists you could invite to your circle or contact to ask questions, learn more and get engaged.
 - If you have trouble finding the information you are looking for on your municipality's website, consider contacting agency or department heads. You can find the contact information for federal, state, and local government officials [here](#).
 - The Policy Circle offers a number of resources for engaging on the local level. Learn how to write a letter to the editor on [The Policy Circle website](#) on how regulations impact your business.

- It's easy to establish a relationship with your legislators. Start by introducing yourself. Invite your legislator to your circle and your organization/enterprise. You can also learn to write to your representatives or set up a meeting with a legislator on [The Policy Circle website](#).

Post a Recap/Dive Deeper:

- Summarize your discussion to share thoughts with members not present. Designate who will post a meeting recap on your circle page.
- Decide your next meeting topic. Want to discuss a related brief at your next meeting?
- This brief is part of the Five that Impact Business [Conversation Series](#). Other briefs in the series include:
 - [Free Enterprise](#)
 - [Creating Career Pathways](#)
 - [Economic Growth](#)
- Dive Deeper into this area. If this is an area you would like to pursue further, consider taking possible steps to influence policy. The Policy Circle offers resources for [developing a message about your issue](#) and [organizing a petition](#) to amplify your voice and raise awareness.