



SCHOOL OF PUBLIC POLICY

PROGRAM FOR PUBLIC CONSULTATION

Federal Taxes

- STATE OF NEBRASKA, CD2, AND NATIONAL -

Field Dates:

State of Nebraska, Nebraska CD2: July 21 - Aug 5, 2026

National: February 11-26, 2026

Sample Sizes:

State of Nebraska: 902

Nebraska CD2: 501

National: 2,509

Confidence Interval:

State of Nebraska: +/- 7.3%

Nebraska CD2: +/- 5.3%

National: +/- 2.9%

Samples Provided by: Multiple online opt-in panels, including Cint, Dynata and Prodege. Sample collection and quality control was managed by QuantifyAI under the direction of the University of Maryland's Program for Public Consultation.

Note: Rows may not add to 100% due to rounding

[Q1-26 and Q52-64 withheld for future release, Q27-40 previously released]

We will now turn to the topic of federal taxes. As you probably know the US government runs a deficit, meaning that more money is spent than is taken in from taxes. We will look at possible changes to taxes. For each, you will see the impact it would have on the amount of revenue the government takes in.

There have been debates about what federal tax rates should be on people with high incomes.

Q41. For households with income of \$200,000 to \$500,000, the effective income tax rate (the actual average rate after tax credits and deductions) is currently about 21%. Do you favor:

1. Raising it to 26% (increasing revenue by \$249 billion)
2. Raising it to 24% (increasing revenue by \$145 billion)

3. Keeping it at 21%
4. Lowering it to 19% (reducing revenue by \$104 billion)
5. Lowering it to 17% (reducing revenue by \$208 billion)

	Raise to 26% (+\$249B)	Raise to 24% (+ \$145B)	TOTAL Raise	Keep at 21%	TOTAL Lower	Lower to 19% (-\$104B)	Lower to 17% (-\$208B)	Ref /DK
National	24%	28%	52%	37%	11%	5%	6%	0%
Republicans	19%	29%	49%	38%	13%	6%	7%	0%
Democrats	30%	28%	59%	33%	8%	5%	3%	0%
Independents	21%	23%	44%	42%	14%	5%	9%	0%
Nebraska (Statewide)	21%	31%	52%	30%	17%	8%	9%	1%
Republicans	15%	26%	42%	39%	19%	10%	9%	1%
Democrats	30%	37%	67%	20%	13%	8%	4%	0%
Nebraska CD2	24%	36%	60%	27%	12%	5%	7%	1%
Republicans	19%	31%	50%	35%	15%	7%	8%	0%
Democrats	35%	44%	78%	13%	9%	5%	4%	0%

Q42. For households with income of \$500,000 to \$1 million, the effective income tax rate (the actual average rate after tax credits and deductions) is currently about 25%. Do you favor:

1. Raising it to 30% (increasing revenue by \$80 billion)
2. Raising it to 28% (increasing revenue by \$48 billion)
3. Keeping it at 25%
4. Lowering it to 23% (reducing revenue by \$32 billion)
5. Lowering it to 21% (reducing revenue by \$64 billion)

	Raise to 30% (+\$80B)	Raise to 28% (+ \$48B)	TOTAL Raise	Keep at 25%	TOTAL Lower	Lower to 23% (-\$32B)	Lower to 21% (-\$64B)	Ref /DK
National	31%	29%	60%	30%	10%	4%	6%	0%
Republicans	23%	32%	54%	34%	11%	5%	6%	1%
Democrats	39%	28%	67%	26%	7%	4%	3%	0%
Independents	32%	22%	54%	32%	13%	4%	9%	0%
Nebraska (Statewide)	24%	30%	54%	30%	14%	7%	7%	1%
Republicans	18%	29%	47%	34%	18%	11%	8%	1%
Democrats	32%	31%	63%	29%	6%	3%	3%	2%
Nebraska CD2	25%	32%	58%	30%	12%	6%	6%	1%
Republicans	19%	26%	45%	36%	18%	10%	8%	0%
Democrats	36%	39%	75%	19%	5%	4%	1%	1%

Q43. For households with income of \$1 million and over, the effective income tax rate (the actual average rate after tax credits and deductions) is currently about 27%. Do you favor:

1. Raising it to 31% (increasing revenue by \$139 billion)
2. Raising it to 29% (increasing revenue by \$73)
3. Keeping it at 27%
4. Lowering it to 25% (reducing revenue by \$66 billion)
5. Lowering it to 23% (reducing revenue by \$132 billion)

	Raise to 31% (+\$139B)	Raise to 29% (+ \$73B)	TOTAL RAISE	Keep at 27%	TOTAL LOWE R	Lower to 25% (-\$66B)	Lower to 23% (-\$132B)	Ref /DK
National	37%	23%	60%	28%	11%	6%	5%	1%
Republicans	28%	26%	55%	33%	11%	5%	6%	1%
Democrats	48%	21%	69%	22%	9%	6%	3%	0%
Independents	32%	21%	53%	32%	15%	7%	8%	1%
Nebraska (Statewide)	32%	27%	59%	26%	13%	6%	7%	2%
Republicans	22%	29%	51%	31%	17%	9%	8%	1%
Democrats	42%	26%	68%	23%	7%	4%	2%	3%
Nebraska CD2	32%	31%	64%	25%	10%	4%	5%	2%
Republicans	23%	31%	54%	31%	15%	7%	7%	0%
Democrats	48%	34%	81%	14%	3%	1%	1%	2%

As you may know, income from capital gains, such as the sale of stocks and property, is taxed at a rate (15-20%) that is lower than ordinary income.

Do you favor raising the tax on capital gains by taxing them at the same rate as ordinary income, for the following income groups:

Q44. Households with incomes of \$200,000 to \$500,000 (increasing revenue by \$26 billion)

	Favor	Oppose	Ref/DK
National	64%	35%	0%
Republicans	61%	38%	1%
Democrats	69%	30%	0%
Independents	59%	41%	1%
Nebraska (Statewide)	60%	40%	1%
Republicans	53%	46%	1%
Democrats	68%	32%	0%
Nebraska CD2	64%	36%	1%
Republicans	58%	42%	0%
Democrats	76%	23%	1%

Q45. Households with incomes of \$500,000 to \$1 million (increasing revenue by \$18 billion)

	Favor	Oppose	Ref/DK
National	72%	28%	1%
Republicans	65%	35%	1%
Democrats	79%	20%	0%
Independents	70%	29%	1%
Nebraska (Statewide)	67%	32%	2%
Republicans	57%	40%	3%
Democrats	78%	21%	1%
Nebraska CD2	64%	34%	2%
Republicans	52%	46%	2%
Democrats	77%	22%	1%

Q46. Households with incomes of \$1 million or more (increasing revenue by \$120 billion)

	Favor	Oppose	Ref/DK
National	76%	23%	2%
Republicans	70%	29%	1%
Democrats	83%	16%	1%
Independents	72%	26%	3%
Nebraska (Statewide)	71%	28%	1%
Republicans	60%	38%	2%
Democrats	88%	11%	1%
Nebraska CD2	71%	28%	2%
Republicans	59%	40%	1%
Democrats	89%	9%	2%

Q47. As you may know, the estate tax is a tax on large inheritances, which includes both property and financial assets like stocks and bonds. Currently there is no tax on the first \$15 million for individuals and \$30 million for married couples, but the amount above that is taxed.

Proposals have been put forward to change the estate tax. Do you favor taxing inherited wealth:

1. Above \$3.5 million for individuals and \$7 million for married couples (increasing revenue by \$54 billion)
2. Above \$5 million for individuals and \$11 million for married couples (increasing revenue by \$17 billion)
3. Above \$15 million for individuals and \$30 million for married couples (the current rate—so no change in revenue)
4. Eliminating the estate tax (reducing revenue by \$34 billion)

	Apply tax to estate >\$3.5M (+\$54B)	Apply tax to estates >\$5B (+\$17B)	TOTAL TAX MORE	Keep the current estate tax levels	Eliminate the estate tax (-\$34B)	Ref/ DK
National	31%	33%	64%	17%	19%	0%

Republicans	28%	31%	59%	17%	23%	1%
Democrats	37%	34%	71%	17%	12%	0%
Independents	27%	32%	59%	17%	24%	1%
Nebraska (Statewide)	25%	33%	57%	17%	24%	2%
Republicans	20%	28%	48%	23%	28%	1%
Democrats	37%	37%	73%	11%	14%	2%
Nebraska CD2	27%	34%	61%	17%	21%	1%
Republicans	21%	30%	51%	25%	23%	1%
Democrats	39%	42%	81%	8%	11%	0%

Now let's look at a proposal for a new tax on people with very high net worth—the top one tenth of one percent of the population.

Q48. A proposal has been put forward to have a tax on wealth (this includes assets such as stocks, bonds and property) over a certain amount. The first \$50 million of wealth would not be taxed. Wealth above \$50 million would be taxed at 2%. Wealth over \$1 billion would be taxed at 3%. Do you favor:

	Having this new proposed tax on wealth (increasing revenue by \$200 billion)	Continuing not to have a tax on wealth	Ref/DK
National	80%	20%	0%
Republicans	72%	27%	0%
Democrats	88%	12%	0%
Independents	78%	22%	0%
Nebraska (Statewide)	75%	24%	2%
Republicans	64%	35%	1%
Democrats	91%	7%	2%
Nebraska CD2	78%	21%	1%
Republicans	69%	30%	1%
Democrats	94%	6%	0%

We are now going to look at corporate taxes.

Q49. The effective tax rate on corporate profits is currently 12%. Do you favor:

1. Raising it to 16% (increasing revenue by \$81 billion)
2. Raising it to 14% (increasing revenue by \$41 billion)
3. Keeping it at 12%
4. Lowering it to 10% (reducing revenue by \$41 billion)
5. Lowering it to 8% (reducing revenue by \$81 billion)

	Raise to 16% (+\$81B)	Raise to 14% (+ \$41B)	TOTAL Raise	Keep at 12%	TOTAL Lower	Lower to 10% (-\$41B)	Lower to 8% (-\$81B)	Ref /DK
National	32%	30%	62%	30%	8%	3%	5%	0%
Republicans	23%	33%	56%	34%	10%	5%	5%	0%
Democrats	43%	28%	71%	24%	6%	2%	3%	0%
Independents	27%	30%	57%	34%	9%	3%	6%	0%
Nebraska (Statewide)	25%	31%	56%	31%	11%	6%	5%	3%
Republicans	18%	30%	48%	36%	12%	7%	5%	4%
Democrats	34%	33%	67%	24%	7%	5%	2%	1%
Nebraska CD2	28%	30%	58%	32%	9%	5%	4%	2%
Republicans	20%	25%	45%	44%	10%	6%	5%	0%
Democrats	41%	38%	79%	14%	6%	4%	2%	1%

Q50. Currently, there is a tax law that allows managers of private investment funds (like hedge funds) to have their income taxed at a lower rate than ordinary income. Do you favor:

	Taxing hedge fund managers' income like ordinary income (increasing revenue by \$1 billion)	Keeping the law that taxes hedge fund managers at a lower rate	Ref/DK
National	73%	26%	0%
Republicans	70%	29%	0%
Democrats	78%	22%	1%
Independents	69%	31%	0%
Nebraska (Statewide)	71%	27%	2%
Republicans	69%	30%	1%
Democrats	81%	17%	2%
Nebraska CD2	77%	21%	3%
Republicans	75%	23%	1%
Democrats	81%	14%	4%

Q51. Currently, when people buy stocks and bonds there is no tax. A proposal has been put forward to have a new tax of 0.01%, or \$1 on a purchase of \$10,000. Do you favor:

	Having a tax of on the purchase of stocks and bonds (increasing revenue by \$30 billion)	Not having a new tax	Ref/DK
National	56%	42%	2%

Republicans	53%	46%	2%
Democrats	62%	37%	2%
Independents	49%	49%	1%
Nebraska (Statewide)	52%	46%	2%
Republicans	45%	53%	3%
Democrats	64%	34%	2%
Nebraska CD2	52%	45%	3%
Republicans	50%	49%	1%
Democrats	62%	34%	4%

Methodology

Fielding and Sample Size: The surveys were fielded by the Program for Public Consultation (PPC) at the University of Maryland’s Civic Innovation Center, with representative non-probability samples obtained from multiple online panels, including Cint, Dynata and Prodege.

National

Field Dates: February 11-26, 2026	Total Sample Size: 2509	Response Rate: 7.6%
Four-fifth Sample Sizes: 1991 to 2020		

State of Nebraska

Field Dates: July 21 - Aug 5, 2026	Sample Size: 902	Response Rate: 8.3%
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Nebraska CD2

Field Dates: July 21 - Aug 5, 2026	Sample Size: 501	Response Rate: 8.7%
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Pre-Stratification and Weighting: The samples were pre-stratified and weighted by age, race, ethnicity, gender, educational attainment, household income, and home ownership. Benchmarks were obtained from the Census Bureau’s 2024 and 2025 American Community Surveys, as well as the 2024 Current Population Survey’s Annual Social and Economic Supplement.

The national sample was also weighted by Census region and partisan affiliation. In the Nebraska samples, the distribution of partisan affiliation was weighted to be within expectations, based on voter registration data for non-leaners and/or Cook’s Partisan Voting Index for leaners.

National

Confidence Interval of Four-fifth Samples: +/-2.9%	Min Weight: 0.25	Max Weight: 2.51	Mean Weight: 1.0
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State of Nebraska

Confidence Interval: +/-7.3%	Min Weight: 0.07	Max Weight: 6.5	Mean Weight: 1.0
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Nebraska CD2

Confidence Interval: +/-5.3%	Min Weight: 0.07	Max Weight: 3.74	Mean Weight: 1.0
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Confidence Intervals were calculated using the sample variance of the weights using the following formula:
 $CI = \text{Square root } ((1+\text{variance})/\text{sample size})$

Sample Collection: Sample collection was managed by Quant-E with oversight from PPC. Samples were drawn from multiple large online panels, including Cint, Prodege, and Dynata, whose members are recruited using non-

probability sampling methods. The selected sample was invited to participate via email invitation, push notification, or SMS for cell phone users. Respondents were offered cash or cash-equivalent incentives to participate in the survey.

Data Collection and Privacy: Survey responses were collected directly on the Qualtrics platform. Only respondents with a provided link could take the survey, using their computer, laptop, tablet, or mobile phone.

Privacy and security measures were taken to ensure that data was collected in adherence to the European Union's General Data Protection Regulation policies for data privacy and security, as well as the California Consumer Privacy Act (CCPA).

Quality Control: Quality control measures in the sample collection process to disqualify duplicate respondents and survey bots included:

- checking respondents' IP addresses to determine if there are duplicate respondents
- employing an "operating system & Web browser check" to determine if there are any cross-panel duplicates
- using hCaptcha to detect and disqualify survey bots.

Quality control measures within the survey to disqualify dishonest or mischievous respondents, as well as survey bots, included:

- an attention-check question, e.g. Select the word that does not belong. [Tuesday]; [Friday]; [April]; [Wednesday]
- an honesty question, e.g. What have you done in the past week? Select all that apply. [Won a gold medal at the Olympics]; [Watched TV]; [Got a license to operate a Class SSGN submarine]; [Read a book]
- a speed limit, which disqualified respondents who moved through the first quarter of the survey at a pace roughly triple the average reading speed.

Lastly, respondents were removed from the sample who answered less than half the substantive questions, or who engaged in straight-lining.