

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
<b>Sample size</b>	852	357	103	391

Regional sample sizes are unweighted. All other sample sizes, including totals, are weighted to census data. Blank cells indicate zero responses were received. Cells containing "0%" are statistically zero, though at least one response was received.

Q1. [Agree summary] Do you agree or disagree with each of the following statements?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
The role of small business in the Canadian economy is overrated	11%	10%	11%	13%
Professionals, like doctors, who make their practices into corporations should not get the same tax benefits as other small businesses	41%	45%	41%	37%
The top one per cent of income earners in Canada don't pay their fair share of taxes	65%	74%	67%	56%
People starting new businesses deserve ongoing tax breaks to help offset their financial risks	84%	82%	86%	85%
If I could, I would own my own business	88%	87%	88%	88%
Government civil servants get the biggest breaks by far because of their tax supported pensions	77%	68%	78%	86%
The income tax rates are so high in Canada that I am considering moving to another country	35%	25%	31%	46%
Canada has a generally fair system of taxation	47%	49%	49%	45%
I feel that I get a fair return for the taxes that I pay	40%	48%	40%	33%

Q1. [Disagree summary] Do you agree or disagree with each of the following statements?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
The role of small business in the Canadian economy is overrated	85%	85%	86%	85%
Professionals, like doctors, who make their practices into corporations should not get the same tax benefits as other small businesses	52%	46%	54%	58%
The top one per cent of income earners in Canada don't pay their fair share of taxes	29%	20%	27%	37%
People starting new businesses deserve ongoing tax breaks to help offset their financial risks	15%	15%	14%	14%
If I could, I would own my own business	7%	6%	6%	8%
Government civil servants get the biggest breaks by far because of their tax supported pensions	14%	20%	14%	8%
The income tax rates are so high in Canada that I am considering moving to another country	59%	70%	61%	47%
Canada has a generally fair system of taxation	51%	48%	48%	54%
I feel that I get a fair return for the taxes that I pay	59%	51%	60%	66%

Q1. [The role of small business in the Canadian economy is overrated] agreement

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Agree strongly	4%	1%	5%	7%
Agree moderately	7%	9%	6%	6%
Disagree moderately	23%	31%	19%	16%
Disagree strongly	63%	54%	67%	69%
Don't know/Can't say	4%	5%	3%	3%
Total agree	11%	10%	11%	13%
Total disagree	85%	85%	86%	85%

Q1. [Professionals, like doctors, who make their practices into corporations should not get the same tax benefits as other small businesses] agreement

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Agree strongly	21%	22%	18%	22%
Agree moderately	20%	24%	23%	16%
Disagree moderately	23%	27%	22%	19%
Disagree strongly	30%	19%	33%	39%
Don't know/Can't say	6%	9%	4%	5%
Total agree	41%	45%	41%	37%
Total disagree	52%	46%	54%	58%

Q1. [The top one per cent of income earners in Canada don't pay their fair share of taxes] agreement

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Agree strongly	42%	51%	43%	35%
Agree moderately	22%	23%	24%	21%
Disagree moderately	14%	11%	17%	15%
Disagree strongly	15%	9%	10%	22%
Don't know/Can't say	6%	6%	5%	7%
Total agree	65%	74%	67%	56%
Total disagree	29%	20%	27%	37%

Q1. [People starting new businesses deserve ongoing tax breaks to help offset their financial risks] agreement

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Agree strongly	49%	39%	49%	58%
Agree moderately	35%	43%	37%	27%
Disagree moderately	11%	12%	8%	11%
Disagree strongly	4%	3%	5%	4%
Don't know/Can't say	2%	3%	1%	0%
Total agree	84%	82%	86%	85%
Total disagree	15%	15%	14%	14%

Q1. [If I could, I would own my own business] agreement

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Agree strongly	68%	66%	66%	70%
Agree moderately	20%	22%	22%	18%
Disagree moderately	4%	4%	2%	4%
Disagree strongly	4%	2%	4%	5%
Don't know/Can't say	5%	6%	6%	4%
Total agree	88%	87%	88%	88%
Total disagree	7%	6%	6%	8%

Q1. [Government civil servants get the biggest breaks by far because of their tax supported pensions] agreement

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Agree strongly	54%	44%	51%	64%
Agree moderately	23%	23%	27%	22%
Disagree moderately	9%	13%	10%	5%
Disagree strongly	5%	7%	5%	3%
Don't know/Can't say	9%	12%	7%	6%
Total agree	77%	68%	78%	86%
Total disagree	14%	20%	14%	8%

Q1. [The income tax rates are so high in Canada that I am considering moving to another country] agreement

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Agree strongly	16%	10%	12%	22%
Agree moderately	20%	15%	20%	24%
Disagree moderately	21%	23%	22%	20%
Disagree strongly	37%	47%	39%	28%
Don't know/Can't say	6%	5%	8%	7%
Total agree	35%	25%	31%	46%
Total disagree	59%	70%	61%	47%

Q1. [Canada has a generally fair system of taxation] agreement

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Agree strongly	8%	5%	10%	11%
Agree moderately	38%	44%	39%	34%
Disagree moderately	28%	28%	31%	26%
Disagree strongly	23%	19%	18%	28%
Don't know/Can't say	2%	3%	3%	2%
Total agree	47%	49%	49%	45%
Total disagree	51%	48%	48%	54%

Q1. [I feel that I get a fair return for the taxes that I pay] agreement

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Agree strongly	9%	11%	12%	6%
Agree moderately	31%	36%	29%	28%
Disagree moderately	30%	28%	28%	31%
Disagree strongly	29%	23%	32%	35%
Don't know/Can't say	1%	1%		1%
Total agree	40%	48%	40%	33%
Total disagree	59%	51%	60%	66%

Q2. [Have Unfair advantages Summary] We'd like to know if you feel that the following groups are generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
People in professions like medicine, law, and accounting	24%	31%	18%	18%
Government employees	59%	51%	56%	68%
Executives leading large corporations like banks and telco companies	63%	70%	71%	54%
Owners of small businesses, such as corner stores and hairdressers	7%	6%	8%	7%
Sole proprietors (i.e. people who are self-employed and have no employees)	9%	7%	10%	10%
People who start technology businesses	14%	13%	11%	16%
Farmers	13%	15%	9%	14%
Unionized workers in the private sector	33%	31%	43%	32%
Non-union workers in the private sector	7%	7%	12%	6%
You, yourself	6%	8%	7%	5%

Q2. [Treated fairly Summary] We'd like to know if you feel that the following groups are generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
People in professions like medicine, law, and accounting	56%	46%	62%	63%
Government employees	32%	39%	29%	26%
Executives leading large corporations like banks and telco companies	26%	20%	20%	32%
Owners of small businesses, such as corner stores and hairdressers	65%	62%	63%	69%
Sole proprietors (i.e. people who are self-employed and have no employees)	67%	70%	66%	65%
People who start technology businesses	51%	46%	56%	54%
Farmers	54%	50%	61%	57%
Unionized workers in the private sector	49%	50%	41%	50%
Non-union workers in the private sector	62%	58%	58%	68%
You, yourself	70%	70%	68%	71%

Q2. [Really Can't say Summary] We'd like to know if you feel that the following groups are generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
People in professions like medicine, law, and accounting	20%	22%	20%	19%
Government employees	9%	11%	14%	6%
Executives leading large corporations like banks and telco companies	12%	10%	9%	14%
Owners of small businesses, such as corner stores and hairdressers	28%	32%	29%	24%
Sole proprietors (i.e. people who are self-employed and have no employees)	24%	23%	24%	25%
People who start technology businesses	35%	41%	33%	30%
Farmers	32%	36%	31%	29%
Unionized workers in the private sector	18%	19%	16%	18%
Non-union workers in the private sector	31%	35%	31%	27%
You, yourself	23%	21%	24%	25%

Q2. [People in professions like medicine, law, and accounting] generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Have unfair advantages	24%	31%	18%	18%
Treated fairly	56%	46%	62%	63%
Really can't say	20%	22%	20%	19%

Q2. [Government employees

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Have unfair advantages	59%	51%	56%	68%
Treated fairly	32%	39%	29%	26%
Really can't say	9%	11%	14%	6%

Q2. [Executives leading large corporations like banks and telco companies] generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Have unfair advantages	63%	70%	71%	54%
Treated fairly	26%	20%	20%	32%
Really can't say	12%	10%	9%	14%

Q2. [Owners of small businesses, such as corner stores and hairdressers] generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Have unfair advantages	7%	6%	8%	7%
Treated fairly	65%	62%	63%	69%
Really can't say	28%	32%	29%	24%

Q2. [Sole proprietors ] generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Have unfair advantages	9%	7%	10%	10%
Treated fairly	67%	70%	66%	65%
Really can't say	24%	23%	24%	25%

Q2. [People who start technology businesses] generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Have unfair advantages	14%	13%	11%	16%
Treated fairly	51%	46%	56%	54%
Really can't say	35%	41%	33%	30%

Q2. [Farmers] generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Have unfair advantages	13%	15%	9%	14%
Treated fairly	54%	50%	61%	57%
Really can't say	32%	36%	31%	29%

Q2. [Unionized workers in the private sector] generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Have unfair advantages	33%	31%	43%	32%
Treated fairly	49%	50%	41%	50%
Really can't say	18%	19%	16%	18%

Q2. [Non-union workers in the private sector] generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Have unfair advantages	7%	7%	12%	6%
Treated fairly	62%	58%	58%	68%
Really can't say	31%	35%	31%	27%

Q2. [You, yourself] generally treated fairly by the Canadian tax system or if do you think they have unfair advantages under the tax system.

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Have unfair advantages	6%	8%	7%	5%
Treated fairly	70%	70%	68%	71%
Really can't say	23%	21%	24%	25%

Q8. What is your role in the business?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
The sole owner	61%	83%	50%	44%
A part owner	39%	17%	50%	56%

Q9. And, how would you describe your family's involvement with your business? Would you say:

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
My family is intimately involved in my business	34%	17%	43%	48%
My family is involved in my business in minor ways	25%	25%	29%	23%
I try to keep my family out of my business entirely	41%	59%	29%	28%

Q10. Besides yourself, how many employees does your business have?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
None - it's just me	33%	80%		
1 employee	9%	20%		
2 - 4	12%		100%	
5 - 9	19%			42%
10 - 19	13%			28%
20 - 49	9%			19%
50 - 99	3%			6%
100 or more	2%			5%
Net: 0-1	42%	100%		
Net 2-4	12%		100%	
net 5+	46%			100%

Q11. Which of the following categories best describes your business? Is it:

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
General services (consultant, travel arranger, hairdresser, etc.)	25%	38%	25%	12%
Licensed professional services (e.g. medicine, law, veterinarian, accountant, etc.)	16%	12%	15%	20%
Retail	13%	7%	11%	18%
Manufacturing	8%	3%	10%	11%
Food service (restaurant, coffee shop, caterer, etc.)	3%	1%	2%	6%
Farming/fishery	3%	2%	6%	3%
Resource extraction (oil and gas, mining, forestry, etc.)	1%	2%	1%	
Other, please specify:	32%	35%	31%	29%

Q12. How many years have you owned your current business?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
<5 years	16%	18%	15%	15%
5-10 years	23%	21%	22%	25%
11-15 years	15%	17%	13%	13%
16-20 years	13%	16%	9%	11%
21-25 years	11%	11%	9%	11%
26+ Years	23%	18%	33%	26%
Mean	17.2	16.0	18.8	17.9

Q13. Some businesses have a greater risk of failure than others. Would you say that your business is basically safe or inherently carries the risk of failure?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Basically safe	49%	57%	42%	45%
Inherently risky	51%	43%	58%	55%

Q14. [Mean summary] Think about the cash you used to start your business. What percentage of it came from each of the following sources?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Personal/family savings or assets	76.0	86.0	76.9	66.7
Personal/family savings or assets		CD	D	
Outside investors	3.5	1.6	4.1	5.1
Outside investors			B	B
Banks or other financial institutions	15.9	8.4	14.7	23.2
Banks or other financial institutions			B	BC
Others	4.5	4.0	4.2	5.1



Q14. [Personal/family savings or assets] Think about the cash you used to start your business. What percentage of it came from each of the following sources?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
0%	5%	3%	5%	6%
1%-10%	3%	2%	1%	4%
11%-20%	3%	2%	4%	4%
21%-30%	4%	2%	3%	5%
31%-40%	4%	3%	4%	4%
41%-50%	8%	3%	5%	13%
51%-60%	4%	1%	3%	6%
61%-70%	4%	1%	5%	5%
71%-80%	6%	4%	8%	8%
81%-90%	5%	3%	5%	7%
91%-100%	55%	75%	55%	38%

Q14. [Outside investors] Think about the cash you used to start your business. What percentage of it came from each of the following sources?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
0%	87%	93%	90%	79%
1%-10%	5%	3%	2%	7%
11%-20%	2%	2%	3%	3%
21%-30%	3%	1%	1%	6%
31%-40%	1%	0%	1%	1%
41%-50%	1%	0%		1%
51%-60%	0%	0%	1%	
61%-70%	0%	0%	1%	0%
71%-80%	0%			1%
81%-90%	0%			0%
91%-100%	0%	0%	2%	

Q14. [Banks or other financial institutions] Think about the cash you used to start your business. What percentage of it came from each of the following sources?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
0%	62%	80%	64%	46%
1%-10%	6%	4%	5%	8%
11%-20%	6%	2%	7%	9%
21%-30%	4%	3%	5%	5%
31%-40%	4%	1%	3%	6%
41%-50%	6%	3%	5%	8%
51%-60%	3%	1%	3%	4%
61%-70%	2%	1%	1%	2%
71%-80%	3%	1%	3%	5%
81%-90%	2%	1%	1%	3%
91%-100%	2%	1%	2%	3%

Q14. [Others] Think about the cash you used to start your business. What percentage of it came from each of the following sources?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
0%	85%	89%	88%	81%
1%-10%	5%	4%	5%	6%
11%-20%	4%	2%	1%	7%
21%-30%	2%	2%	1%	1%
31%-40%	1%	0%	1%	1%
41%-50%	1%	0%	1%	2%
51%-60%	0%	0%		
61%-70%	0%	0%		
71%-80%	0%	0%	1%	0%
81%-90%	0%	0%		
91%-100%	2%	2%	2%	2%

Q15. Some businesses need a lot of capital (either cash or other investments) on hand for growth or to protect against downturns, while others need relatively little. How capital-intensive would you say your business is?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Very capital-intensive	16%	6%	10%	26%
Moderately capital-intensive	35%	16%	47%	49%
Not that capital-intensive	29%	37%	27%	23%
Not at all capital-intensive	20%	41%	16%	3%
Net: Capital intensive	51%	23%	56%	74%
Net: Not Capital intensive	49%	77%	44%	26%

Q16. Thinking about the amount of capital (cash, property, other investments, etc.) you have invested in your business today, what proportion of it would you say you see as a retirement plan?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Basically all of it	29%	22%	27%	37%
Most of it	21%	11%	24%	29%
About half	8%	7%	13%	8%
Less than half	13%	11%	14%	15%
Basically none of it	28%	49%	23%	10%
Net: All/ Most	50%	33%	50%	66%
Net: Less than Half/ None	41%	60%	37%	25%

Q17. How would you describe the current economic climate for your business? Is it:

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Excellent	7%	7%	10%	6%
Good	31%	26%	25%	38%
Average	39%	43%	41%	34%
Poor	19%	20%	18%	18%
Terrible	4%	5%	6%	4%
Net: Excellent/ Good	38%	32%	35%	44%
Net: Poor/ Terrible	23%	25%	24%	22%

Q18. Generally speaking, what is the trajectory of your business today? Is your business:

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Growing rapidly	4%	2%	5%	6%
Growing slowly	28%	19%	24%	38%
Stable	41%	50%	41%	34%
Declining slowly	21%	26%	21%	18%
Declining rapidly	5%	5%	8%	4%
Net: Growing	33%	20%	29%	45%
Net: Declining	26%	30%	29%	22%

Q19. How closely have you been following this issue? Are you:

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Seeing lots of media coverage and discussing it with friends and family	37%	22%	39%	51%
Seeing some coverage and having the odd conversation	30%	28%	29%	32%
Just scanning the headlines	20%	31%	22%	10%
Haven't seen or heard anything about it	13%	20%	10%	7%
Top2box	67%	50%	67%	83%
Bottom2box	33%	50%	33%	17%

Q20. Before reading this description, were you aware of this proposed tax change?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Yes, heard a lot about it	45%	33%	40%	57%
Yes, heard a little bit	33%	35%	37%	29%
No, I hadn't heard about it until now	22%	32%	23%	13%
Net: Yes	78%	68%	77%	87%

Q21. [Your business] If implemented, what sort of impact would this proposed change have on each of the following?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Negative	24%	14%	29%	33%
No impact	63%	77%	57%	51%
Positive	4%	2%	4%	6%
Really can't say	9%	7%	10%	10%

Q21. [Your personal financial situation] If implemented, what sort of impact would this proposed change have on each of the following?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Negative	25%	15%	29%	34%
No impact	59%	75%	52%	47%
Positive	5%	2%	5%	8%
Really can't say	10%	8%	14%	11%

Q23. Thinking about the Canadian tax system overall, regardless of how this proposed change might affect you, personally, in your opinion, is this proposed change related to "income sprinkling" fair or unfair?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Fair	36%	42%	31%	31%
Unfair	44%	33%	56%	52%
Not sure	20%	25%	13%	17%

Q24. And, keeping in mind that 'income sprinkling' is not illegal, which of the following describes your use of 'income sprinkling' practices?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
I do it all the time	10%	5%	9%	15%
I do it occasionally	23%	13%	24%	32%
I have never done it	67%	82%	67%	53%
Net: Top2box	33%	18%	33%	47%

Q25. Before reading this description, were you aware of this proposed tax change?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Yes, heard a lot about it	36%	22%	31%	49%
Yes, heard a little bit	32%	31%	35%	32%
No, I hadn't heard about it until now	32%	47%	33%	19%
Net: Yes	68%	53%	67%	81%

Q26. [Your business] If implemented, what sort of impact would this proposed change to rules for passive investment income held by businesses have on each of the following?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Negative	42%	25%	48%	55%
No impact	43%	58%	35%	30%
Positive	5%	2%	5%	6%
Really can't say	11%	14%	12%	9%

Q26. [Your personal financial situation] If implemented, what sort of impact would this proposed change to rules for passive investment income held by businesses have on each of the following?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Negative	43%	26%	46%	58%
No impact	40%	57%	36%	26%
Positive	5%	2%	6%	6%
Really can't say	12%	15%	12%	9%

Q28. Thinking about the Canadian tax system overall, regardless of how this proposed change might affect you, personally, in your opinion, is this proposed change to rules for passive investment income held by businesses fair or unfair?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Fair	22%	25%	20%	19%
Unfair	55%	44%	63%	63%
Not sure	23%	31%	17%	18%

Q29. How would you describe the amount of passive investment income your business generates, if any? Is it:

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
A significant amount	21%	10%	19%	31%
An insignificant amount	34%	23%	36%	44%
None - my business doesn't have any passive investments	45%	67%	45%	24%

Q30. And, if these proposed changes are implemented, what sort of effect, if any, will they have on your tax planning ?

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Easier/more affordable	3%	1%	3%	6%
Harder/more expensive	39%	22%	39%	55%
No different from now	44%	61%	43%	29%
Really can't say	13%	17%	16%	9%

Q31. What are your views on the length of this consultation? Is it:

	Total Business Owners	Number of Employees		
		0-1	2-4	5+
Too short	51%	40%	59%	59%
About right	46%	55%	37%	40%
Too long	3%	5%	3%	1%