



**CANADIAN FEDERATION
OF INDEPENDENT BUSINESS**

In business for your business™

Tax Changes on the Way: survey

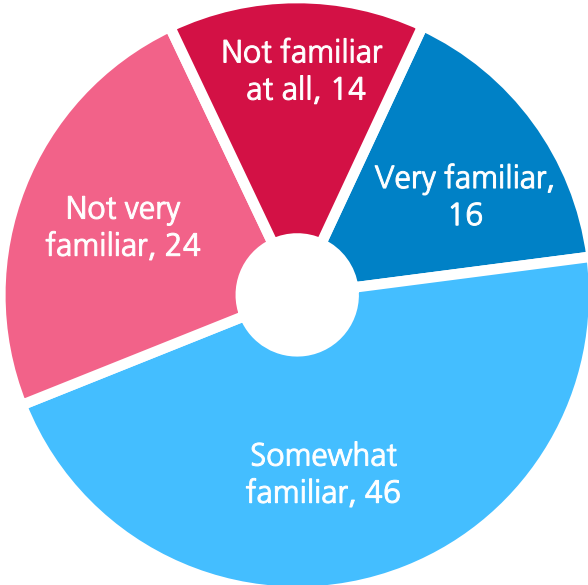
Survey Results

September 2017

Methodology

- Online survey of CFIB members
- Two samples: business owners excluding tax practitioners (n = 8,553) and tax practitioners only (n = 410)
- Results from Sept. 6-14 (survey still ongoing)
- Backgrounder provided to all respondents
- Margin of error:
 - +/- 1.06 percentage points, 19 times out of 20 (business owners)
 - +/- 4.84 percentage points, 19 times out of 20 (tax practitioners)

Prior to this survey, how familiar were you with the set of proposals announced by the federal government to change the tax treatment of independently-owned businesses (Canadian private corporations)? (% response – business owners)

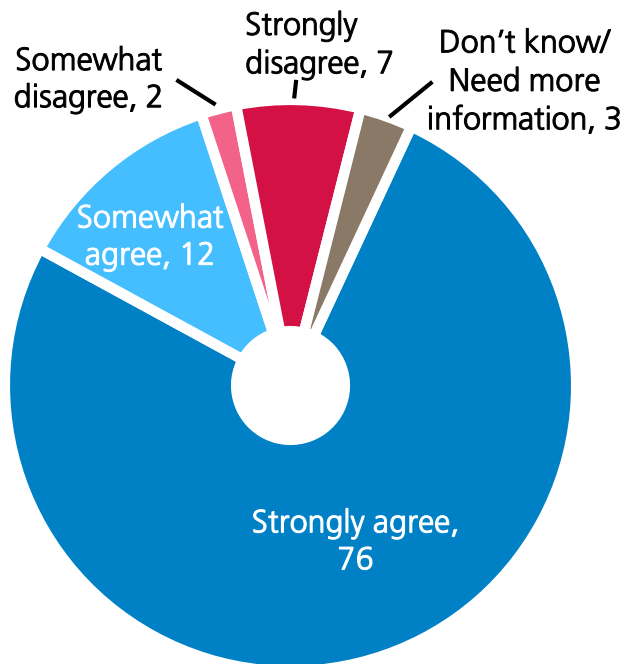


Business owners

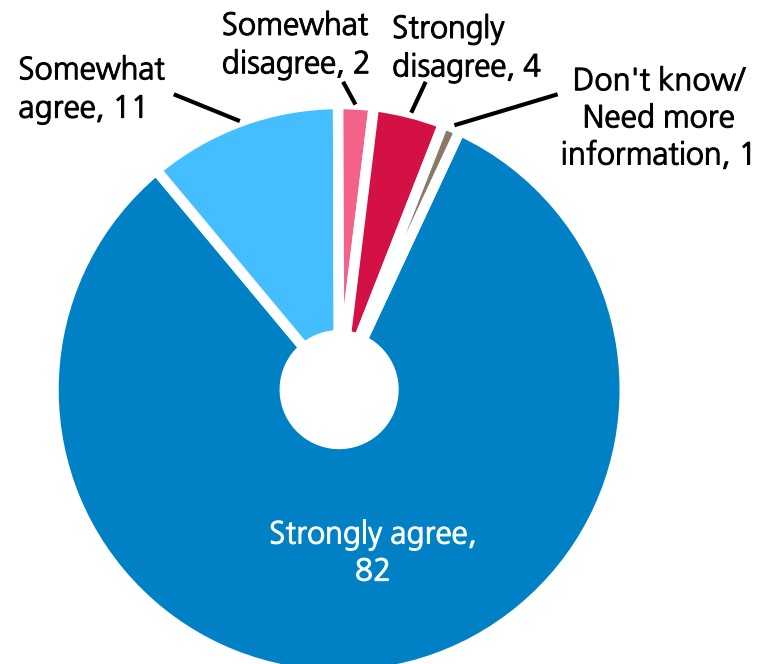
Source: CFIB 'Tax Changes on the Way' survey – preliminary results, September 2017, n = 8553.

To what extent do you agree or disagree with the following statements about the consultation process? (% response – business owners)

The federal government is proposing a set of significant tax changes for small business without fully understanding the impacts.



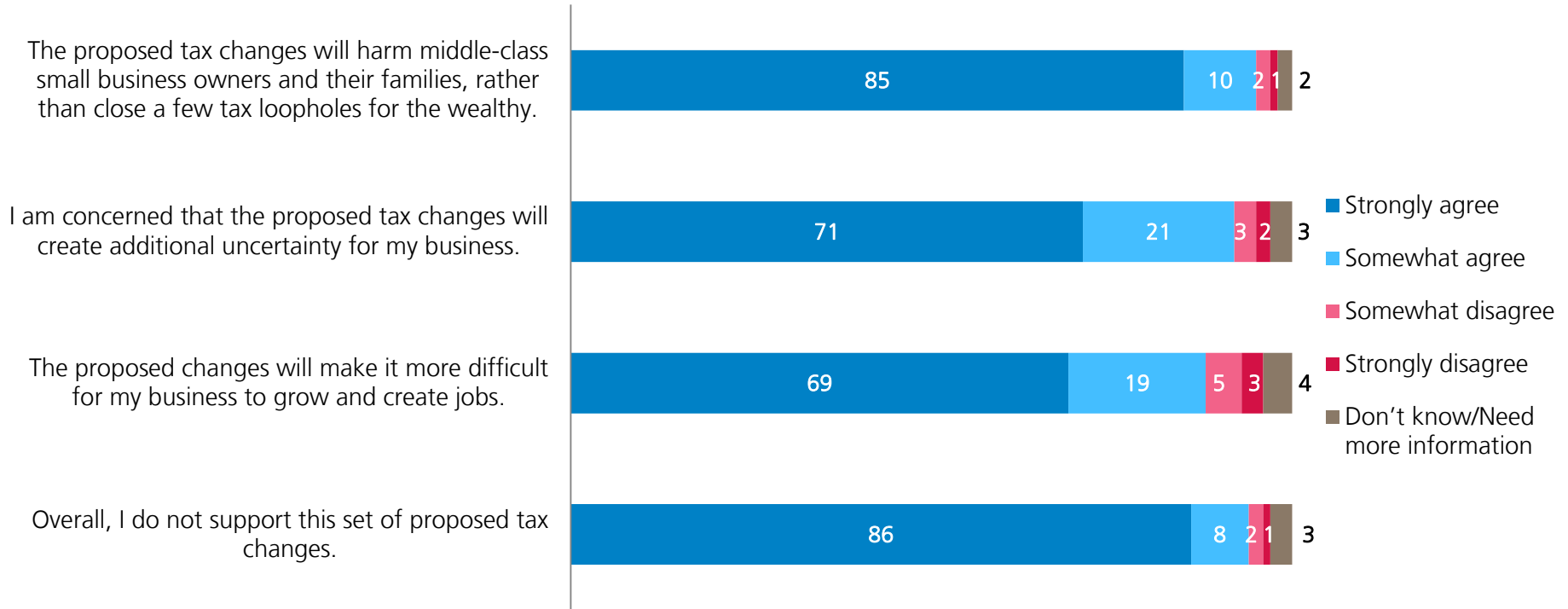
Business owners



Tax practitioners

Source: CFIB 'Tax Changes on the Way' survey – preliminary results, September 2017, n = 8553 / n = 410.

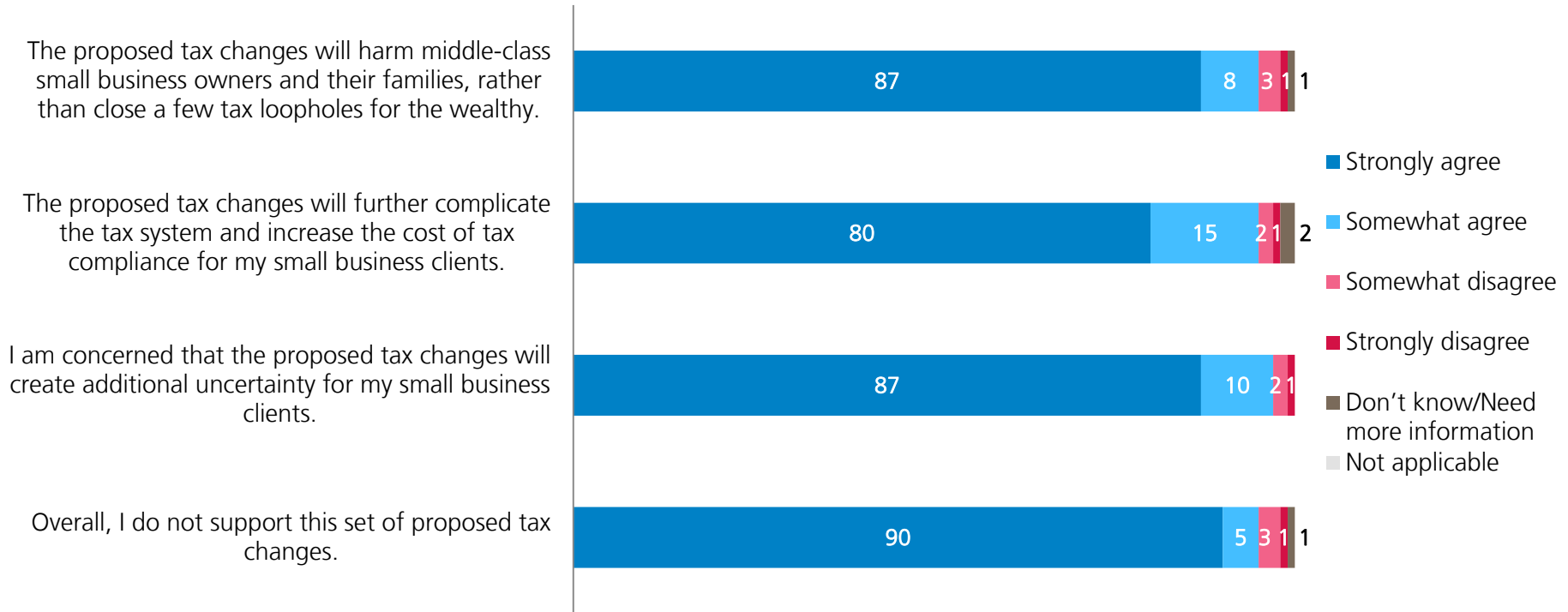
If the federal government's set of proposed tax changes is implemented, to what extent do you agree or disagree with the following? (% response – business owners)



Business owners

Source: CFIB 'Tax Changes on the Way' survey – preliminary results, September 2017, n = 8553.

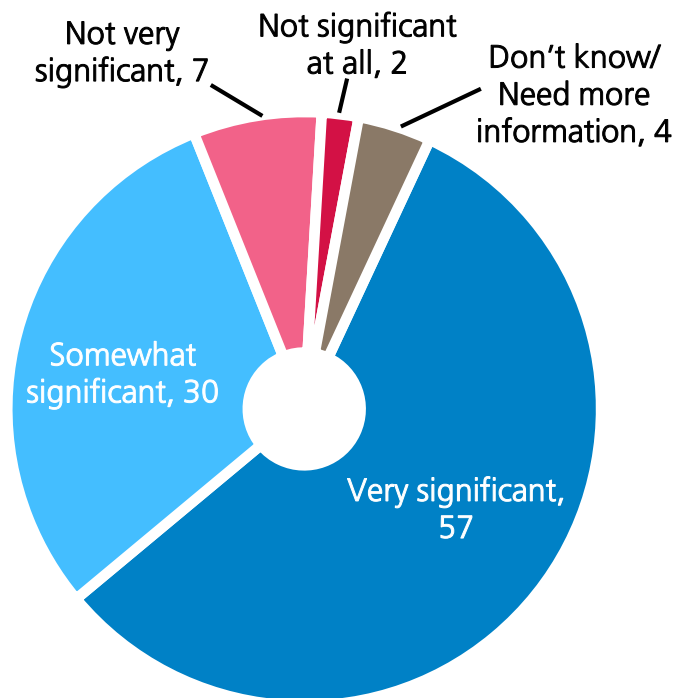
If the federal government's set of proposed tax changes is implemented, to what extent do you agree or disagree with the following? (% response – tax practitioners)



Tax practitioners

Source: CFIB 'Tax Changes on the Way' survey – preliminary results, September 2017, n = 410.

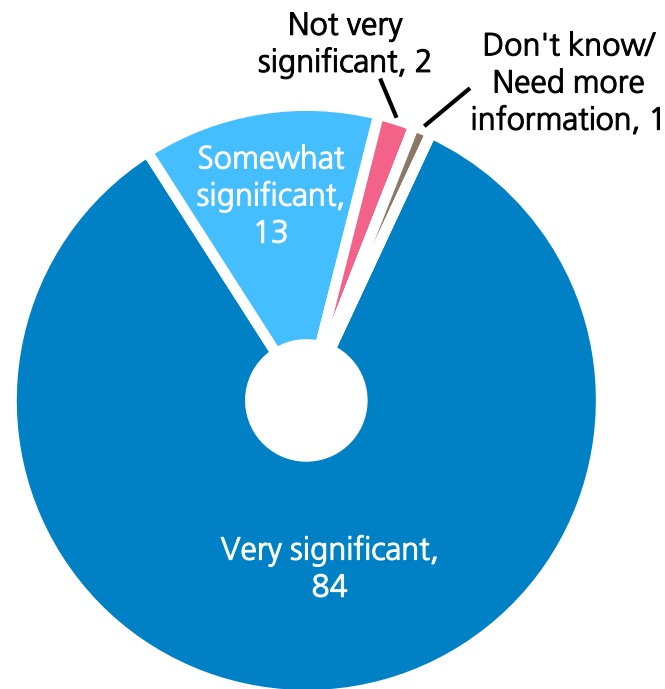
How significant are the proposed tax changes to your business? (% response – business owners)



Business owners

Source: CFIB 'Tax Changes on the Way' survey – preliminary results, September 2017, n = 8553.

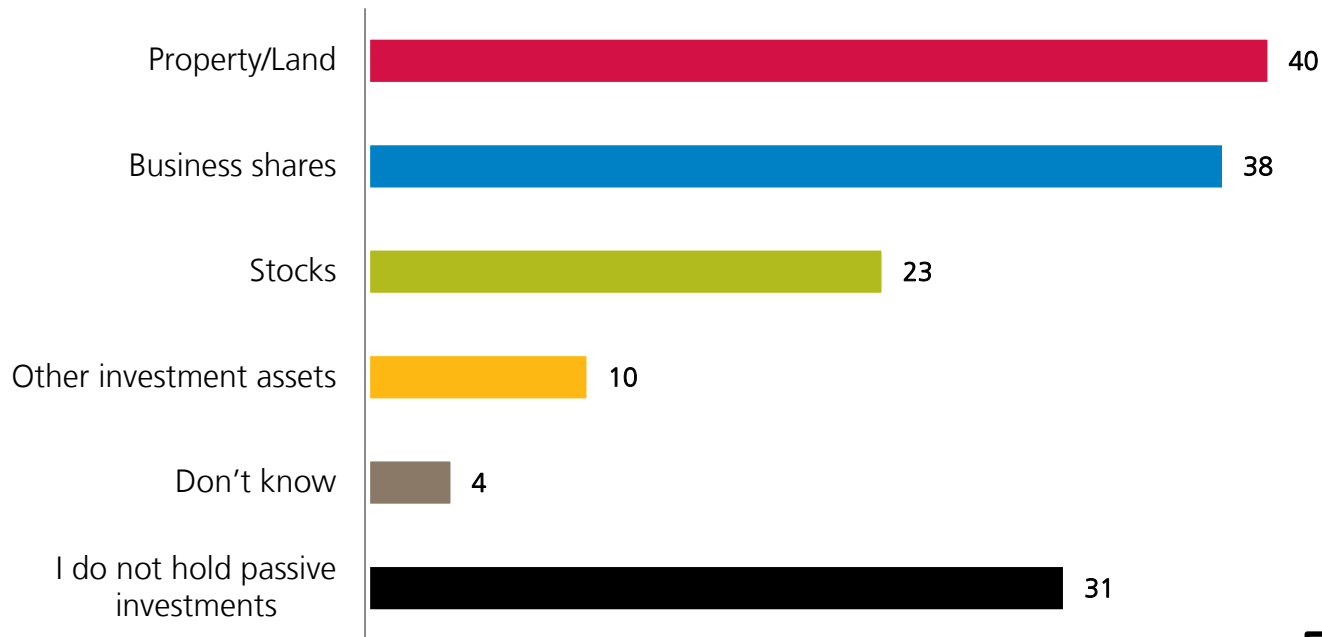
How significant are the proposed tax changes to your small business clients? (% response – tax practitioners)



Tax practitioners

Source: CFIB 'Tax Changes on the Way' survey – preliminary results, September 2017, n = 410.

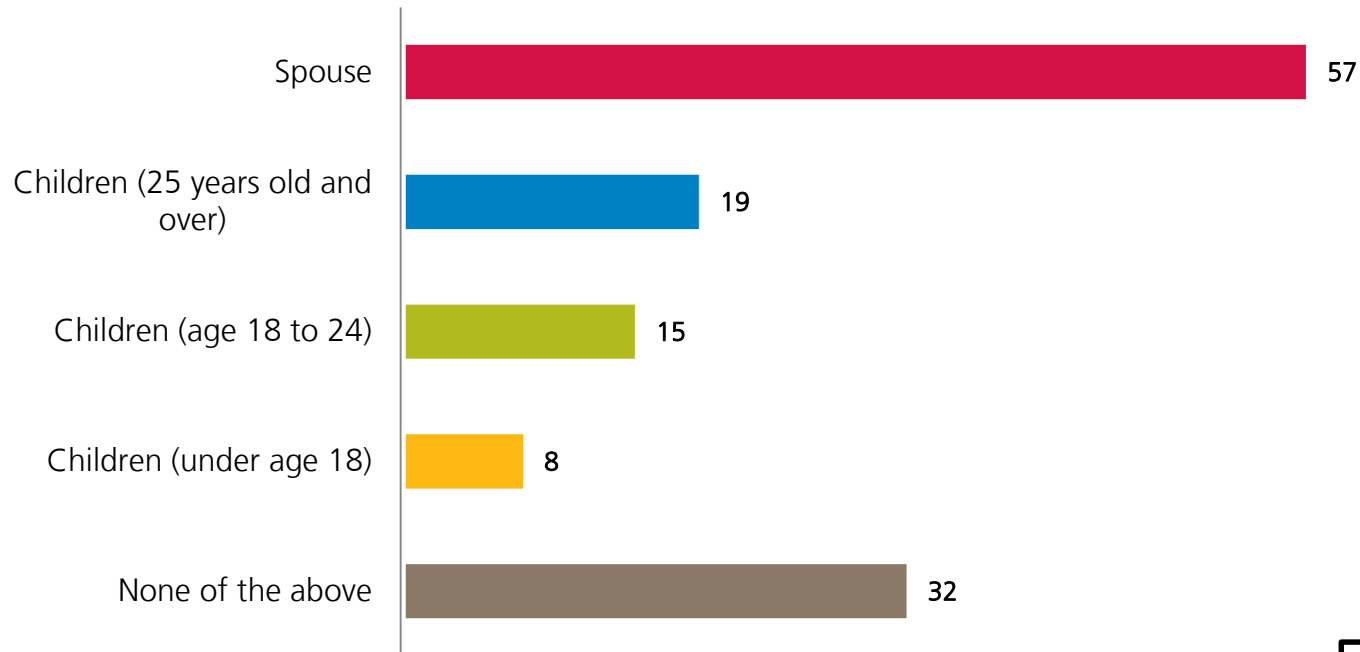
What types of passive investments (i.e., not directly related to your business activity) do you typically hold in your business? (select as many as apply)
(% response – business owners)



Business owners

Note: Respondents who selected "Don't know" or "I do not hold passive investments" cannot also select other options.
Source: CFIB 'Tax Changes on the Way' survey – preliminary results, September 2017, n = 8553.

Other than yourself, do any of the following members of your family receive compensation from your business (e.g., salary/wage, dividends, etc.)? (select as many as apply)
(% response – business owners)



Business owners

Note: Respondents who selected "None of the above" cannot also select other options.
Source: CFIB 'Tax Changes on the Way' survey – preliminary results, September 2017, n = 8553.