

FOR IMMEDIATE RELEASE

One tenth of small businesses used as tax shelters

Common to Conservatives in Ontario, Alberta

TORONTO September 24th, 2015 - In a random sampling of public opinion taken by the Forum Poll™ among 1557 adult Canadians, 3-in-10 have small businesses (29%), and these are slightly more likely to be what is termed a micro-business (one to four employees - 17%), than "small" small businesses (five to 99 employees - 12%). Small businesses are especially common to Alberta (39% in total, 28% micro, 11% "small"). Conservatives are also especially likely to own these businesses (34% in total, 24% micro, 10% "small").

Three quarters do not use small business as tax shelter, a quarter may

Three quarters of small business owners explicitly say they do not use their businesses as tax shelters (76%), while one tenth admit they do (8%). A further one sixth choose not to answer, and it must be assumed some of these also use their businesses in this manner (16%). In other words, as many as one quarter of small business owners may use their businesses as tax shelters (24%). This behaviour is especially common to Ontario and Alberta (12% each), Conservatives (11%), the wealthier (\$80K to \$100K - 15%), not particularly in Quebec (3%) but very commonly among the most educated (post grad - 19%). Tax sheltering in small businesses is more common to micro businesses (12%) than to "small" small businesses (4%).

"It is undoubtedly true, as Liberal leader Justin Trudeau has pointed out, that some small business owners use their enterprises as tax shelters, but it is interesting to see this practice is more common among Conservatives and in Alberta, where among the loudest complaints about this assertion were made," said Forum Research President, Dr. Lorne Bozinoff.

Lorne Bozinoff, Ph.D. is the president and founder of Forum Research. He can be reached at lbozinoff@forumresearch.com or at (416) 960-9603.

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TORONTO September 24th, 2015 HIGHLIGHTS:

- 3-in-10 have small businesses (29%), and these are slightly more likely to be what is termed a micro-business (one to four employees -17%), than "small" small businesses (five to 99 employees - 12%).
- Three quarters of small business owners explicitly say they do not use their businesses as tax shelters (76%), while one tenth admit they do (8%).
- "It is undoubtedly true, as Liberal leader Justin Trudeau has pointed out, that some small business owners use their enterprises as tax shelters, but it is interesting to see this practice is more common among Conservatives and in Alberta, where among the loudest complaints about this assertion were made," said Forum Research President, Dr. Lorne Bozinoff.



Methodology

The Forum Poll™ was conducted by Forum Research with the results based on an interactive voice response telephone survey of 1557 randomly selected Canadians 18 years of age or older. The poll was conducted from September 21st to 23rd, 2015.

Results based on the total sample are considered accurate +/- 3%, 19 times out of 20. Subsample results will be less accurate. Margins of error for subsample (such as age, gender) results are available at www.forumresearch.com/samplestim.asp

Where appropriate, the data has been statistically weighted by age, region, and other variables to ensure that the sample reflects the actual population according to the latest Census data.

This research is not necessarily predictive of future outcomes, but rather, captures opinion at one point in time. Forum Research conducted this poll as a public service and to demonstrate our survey research capabilities. Forum houses its poll results in the Data Library of the Department of Political Science at the University of Toronto.

With offices across Canada and around the world, 100% Canadian-owned Forum Research is one of the country's leading survey research firms. This Forum Poll™and other polls may be found at Forum's poll archive at www.forumresearch.com/polls.asp

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TORONTO
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Small Business

'Do you own a small business, that is, a business that employs up to 99 people?'

[All Respondents]

Age / Gender

%	Total	18-34	35-44	45-54	55-64	65+	Male	Female
Sample	1557	270	230	291	385	381	817	740
Yes, one to four people	17	12	21	23	22	11	21	13
Yes, five to 99 people	12	18	11	10	8	10	12	12
No	71	71	68	67	70	79	66	75

Region

%	Total	Atl	Que	ON	Man/Sask	AB	ВС	English	French
Sample	1557	164	530	329	144	170	220	1070	487
Yes, one to four people	17	8	16	17	11	28	18	17	16
Yes, five to 99 people	12	14	17	10	12	11	11	11	15
No	71	78	68	73	78	60	71	71	69

Federal Vote Preference

%	Total	Cons	Lib	NDP	Green	Bloc	Other Parties
Sample	1557	450	408	407	90	80	47
Yes, one to four people	17	24	16	13	16	9	18
Yes, five to 99 people	12	10	11	10	21	13	7
No	71	66	72	77	64	78	75

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Small Business: Tax Shelter

'Do you use your small business as a tax shelter?'

[Small business owners]

Age / Gender

%	Total	18-34	35-44	45-54	55-64	65+	Male	Female
Sample	264	35	49	62	76	42	165	99
Yes	12	12	15	8	10	13	13	9
No	77	75	77	76	80	76	76	78
Prefer not to answer	12	13	8	16	10	11	11	13

Region

%	Total	Atl	Que	ON	Man/Sask	AB	ВС	English	French
Sample	264	18	84	59	15	46	42	189	75
Yes	12	14	6	15	7	14	9	13	5
No	77	75	86	71	83	82	70	75	84
Prefer not to answer	12	10	8	15	10	4	21	12	12

Federal Vote Preference

%	Total	Cons	Lib	NDP	Green	Bloc	Other Parties
Sample	264	99	68	56	13	8	11
Yes	12	14	8	14	3	0	37
No	77	72	74	80	97	100	63
Prefer not to answer	12	14	18	6	0	0	0

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