

# AII Members on Corporate Inversions: Change the Tax Code

This week's AII Sentiment Survey special question asked AII members for their opinion about whether U.S. corporations should pursue tax inversions. Approximately 49% of respondents said companies should pursue inversions, while 36% said companies should not. Nearly one in four those who are in favor of inversions thought such transactions could pressure Congress to reform the tax code. A nearly equal proportion of those not favoring inversions said the tax law needs to be changed. Several members, both for and against inversions, described the U.S. corporate tax rate as being both high and a reason why inversions are being pursued.

Here is a sampling of the responses:

- "U.S. corporations should do what's best for shareholders. The U.S. needs to fix/simplify its tax code."
- "If a corporation primarily receives its income in the U.S., it should pay its taxes in the U.S."
- "Corporations should pursue inversions until the U.S. modifies and reduces its uncompetitive tax rate."
- "I believe this tax loophole should be removed. It perverts our economic system."
- "While patriotic concerns are debatable, any corporation may adhere to the law of the land."
- "Yes, corporations have a fiduciary duty to do so. It's not their problem that Congress is so dysfunctional."