



Opinion Poll

Small Businesses Support Workplace Nondiscrimination Policies

June 4, 2013

Table of Contents

Executive Summary	3
Main Findings	4
Vast Majority of Entrepreneurs Support Protecting Gay, Transgender People from Employment Discrimination.....	6
Many Entrepreneurs Have a Nondiscrimination Policy and Agree it Benefits Business, Costs Next to Nothing.....	8
Majorities Say Federal Benefits for Heterosexual Employees Should Also Apply to Gay and Lesbian Employees	10
Conclusion	12
Methodology.....	12
Poll Toplines.....	13

Executive Summary

Small business owners nationwide are doing all they can to strengthen their businesses and put the Great Recession's effects behind them. Now more than ever, it's critical they have the help of smart employment laws allowing them to attract and retain the best talent. National scientific opinion polling shows the vast majority of small business owners believe we're long overdue for federal and state policies protecting all workers from discrimination, regardless of sexual orientation or gender identity. It's good for business, it helps companies attract and retain talent, and it's the right thing to do, according to our nation's leading job creators.

A national poll conducted April 8-17 for Small Business Majority by Greenberg Quinlan Rosner Research reveals that more than two-thirds of entrepreneurs believe federal law should prohibit employment discrimination against gay and transgender people. Furthermore, seven in 10 owners in states that don't have these laws believe their state should have a law prohibiting this type of discrimination.

In fact, the vast majority of small business owners already thought such laws existed. A whopping 81% of entrepreneurs didn't realize it's currently legal under federal law to fire or refuse to hire someone because they are gay, lesbian or transgender. A mere 9% knew it is legal. In terms of state law, 78% of entrepreneurs were unaware it is legal in their state to refuse to hire someone based on sexual orientation or gender identity.¹ Small employers also strongly believe that an employer should not be able to fire or refuse to hire someone who is gay, lesbian or transgender based on their (the employer's) religious beliefs. Almost two-thirds agree this should not be permitted to occur, whether or not working with a gay or transgender employee conflicts with an employer's religious beliefs.

The majority of small business owners oppose the current federal law allowing employers to deny married same-sex couples the family benefits they offer to heterosexual couples, and another two-thirds oppose employees with a same-sex partner or spouse being taxed for their dependent's health benefits while employees who have heterosexual partners or spouses aren't. Sixty-three percent oppose the federal law prohibiting lesbian and gay workers' spouses from being provided with the Social Security benefits that are extended to heterosexual spouses, even though gay and lesbian employees, as well as their employers, contribute to the Social Security system. Seven in 10 say businesses are hurt by the federal law—known as the Defense of Marriage Act—that requires them to treat married same-sex couples as unmarried for benefit and payroll purposes. Six in 10 say employers are hurt by laws prohibiting gay or lesbian people from sponsoring their partners for immigration purposes.

Considering the widespread small business support for protecting gay and transgender people from employment discrimination, it makes sense that 59% of small business owners believe laws that protect against discrimination can improve their bottom line. Entrepreneurs agree these kinds of laws help employers attract the best and brightest employees, regardless of whether an employee is gay or transgender. Furthermore, one-third *strongly* believes this. Additionally, entrepreneurs strongly believe implementing a nondiscrimination policy is the right thing to do. Of employers who have a nondiscrimination policy, 80% say it's because they believe all employees should be treated fairly and equally, and 72% say they have it because it's the right thing to do.

Many small businesses already have their own formal or informal policies protecting gay and transgender workers from employment discrimination. Two in five survey respondents have such a policy already, and nearly the same number says it improves their ability to attract and retain talented employees. Of employers who offer family benefits, three-quarters either already offer benefits to same-sex spouses and partners of their employees, or would do so if they had a gay or lesbian employee.

It's also important to note small business owners see little to no cost associated with having this kind of policy in place. Of those who have adopted their own nondiscrimination policy to protect gay and transgender workers from discrimination, 86% report the policy cost them "nothing or next to nothing." Merely 2% say it had a small but significant cost, and none say it had a substantial cost.

There are a number of federal laws that provide different types of protections for employees. In every case we polled on, the numbers revealed entrepreneurs strongly believe gay, lesbian and transgender employees should be afforded the same employment protections.

Respondents were politically diverse, with 41% of small business owners identifying as Republican, 36% as Democrat and 15% as independent.

Main Findings

- **Small business owners strongly favor federal and state laws protecting gay and transgender people from discrimination in employment:**

More than two-thirds of entrepreneurs (67%) believe federal law should prohibit employment discrimination against gay and transgender people. Seven in 10 owners in states without such policies also agree their state should have a law prohibiting this type of discrimination, and 40% strongly agree.

- **The vast majority of small business owners didn't know it is legal under federal and/or state law to fire or refuse to hire someone because they are gay or lesbian:**

When asked if, to the best of their knowledge, it is legal or illegal under federal law to fire or refuse to hire someone because they are gay or transgender, a striking 81% of small business owners said it is illegal. Merely 9% knew it is legal. In terms of state law, 78% of entrepreneurs were unaware that it is legal in their state to refuse to hire someone based on sexual orientation or gender identity.¹

- **Small businesses strongly believe an employer should not be able to fire or refuse to hire someone who is gay or transgender based on their (the employer's) religious beliefs:**

A 63% majority believes an employer should not be able to fire or refuse to hire someone who is gay or transgender if working with a gay or transgender employee conflicts with their (the employer's) religious beliefs. What's more, 70% believe a business should not be legally allowed to refuse services to some customers but not others based on religious beliefs.

- **Six in 10 entrepreneurs agree laws protecting employees from discrimination help boost bottom lines because they enable employers to attract the best and the brightest:**

Fifty-nine percent of small business owners believe laws that protect against discrimination improve the business's bottom line by attracting the best and brightest employees, regardless of whether an employee is gay or transgender.

- **Four in 10 businesses have their own policy protecting gay and transgender people from discrimination; nearly the same number say having the policy helps them attract talent:**

Thirty-nine percent of small businesses surveyed have a policy protecting gay and transgender employees. Among the reasons employers with nondiscrimination policies have them, 37% say their policy improves their ability to attract and retain talented employees. Additionally, entrepreneurs strongly believe implementing a nondiscrimination policy is the right thing to do. Of employers who have a nondiscrimination policy, 80% say it's because they believe all employees should be treated fairly and equally, and 72% say they have it because it's the right thing to do.

- **Three-quarters of employers that offer family benefits already provide or would provide family health benefits to same-sex partners and spouses of their employees:**

Three in 10 owners offer family benefits. Twenty-one percent of these employers already provide benefits to same-sex partners or spouses of their employees, and an additional 54% say they would do so if they had a gay or lesbian employee. Only 25% say they would not.

- **Policies protecting gay and transgender people from discrimination have nearly no business cost associated with them, according to the vast majority of owners that have a policy:**

An overwhelming 86% of small business owners who have adopted their own nondiscrimination policy to protect gay and transgender people from discrimination report the policy has a cost of "nothing or next to nothing." Merely 2% say it had a small but significant cost, and none say it had a substantial cost.

- **The majority of respondents oppose the current federal law allowing employers to deny married same-sex couples the benefits they offer to heterosexual couples; two-thirds oppose same-sex couples being taxed for benefits while heterosexual couples aren't:**

Fifty-six percent of small employers oppose the current federal law permitting employers to offer family benefits to married heterosexual couples while denying those benefits to married same-sex couples. More than one-third (34%) *strongly* oppose it. Another 62% oppose the fact that under the

same law, if a small business elects to provide benefits to a same-sex couple, the employee must pay income taxes on their spouse's/partner's benefits and the employer must pay the additional payroll taxes—while businesses and their employees do *not* have to pay such taxes for health benefits provided for heterosexual employees' spouses.

■ **More than six in 10 owners oppose the federal law prohibiting lesbian and gay workers' spouses from being provided with the Social Security benefits that are extended to heterosexual spouses:**

Under federal law, lesbian and gay workers, as well as their employers, contribute to the Social Security system, but these workers' spouses are not provided with the Social Security benefits extended to heterosexual spouses. Sixty-three percent of entrepreneurs oppose this law.

■ **The majority of owners believe the federal Family and Medical Leave Act should provide unpaid leave for gay and lesbian employees, like it does for heterosexual workers:**

Currently, businesses covered under the federal Family and Medical Leave Act are required to provide unpaid leave when a heterosexual employee needs to care for a sick or injured spouse, but not when a gay or lesbian employee needs to care for a sick or injured spouse or partner. A 54% majority of entrepreneurs believe this law should be changed to include gay and lesbian employees.

■ **Seven in 10 employers say businesses are hurt by the federal law requiring them to treat married same-sex couples as unmarried for benefit and payroll purposes; six in 10 say employers are hurt by laws prohibiting gay or lesbian people from sponsoring their partners for immigration purposes:**

The federal Defense of Marriage Act requires employers to treat married same-sex couples as unmarried for benefit and payroll purposes. Sixty-eight percent of those surveyed agree that this law hurts businesses by requiring them to treat their employees differently and to administer two systems of benefits. Furthermore, 59% believe immigration laws prohibiting gay or lesbian people from sponsoring their partners can hurt businesses—particularly those competing internationally.

■ **The survey sample was plurality Republican, with respondents being politically diverse:**

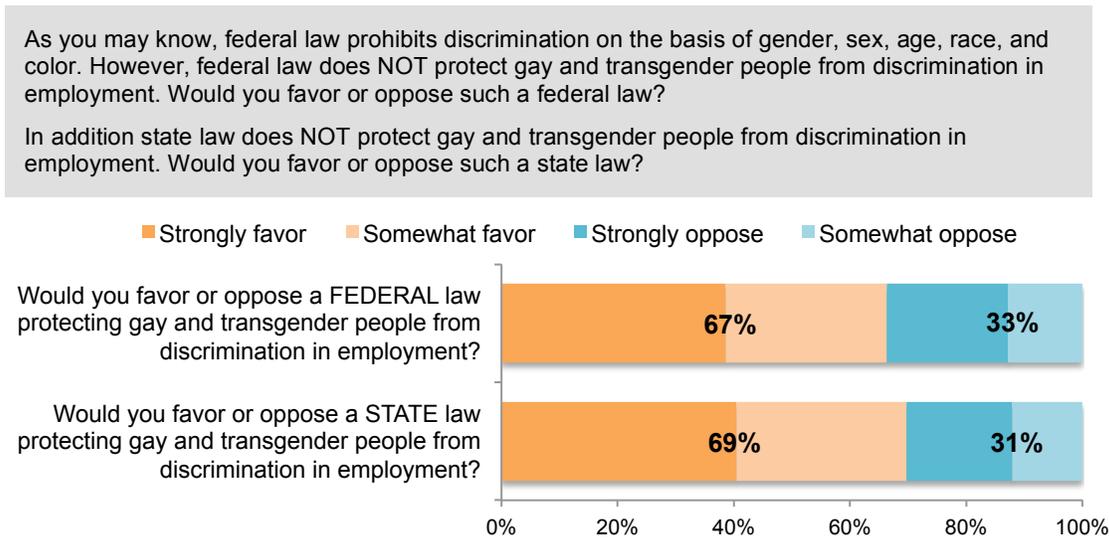
Forty-one percent of respondents identified themselves as Republican or independent-leaning Republican, 36% as Democrat or independent-leaning Democrat and 15% as independent.

Vast Majority of Entrepreneurs Support Protecting Gay, Transgender People from Employment Discrimination

Scientific opinion polling reveals small business owners of all industries and political affiliations believe gay and transgender individuals should have equal workplace discrimination protections.

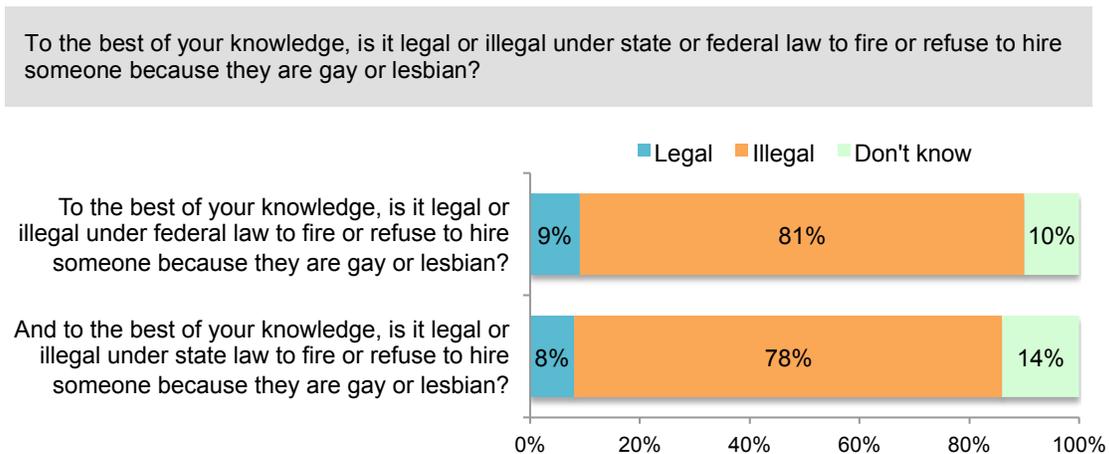
More than two-thirds of entrepreneurs (67%) believe federal law should prohibit employment discrimination against gay and transgender people. Furthermore, four in 10 *strongly* believe this. Seven in 10 owners residing in states without such laws also believe their own state should have a law prohibiting this type of discrimination, and 40% strongly believe this.

Figure 1: Two-thirds believe federal law should prohibit employment discrimination against gay and transgender people; 7 in 10 say state law should²



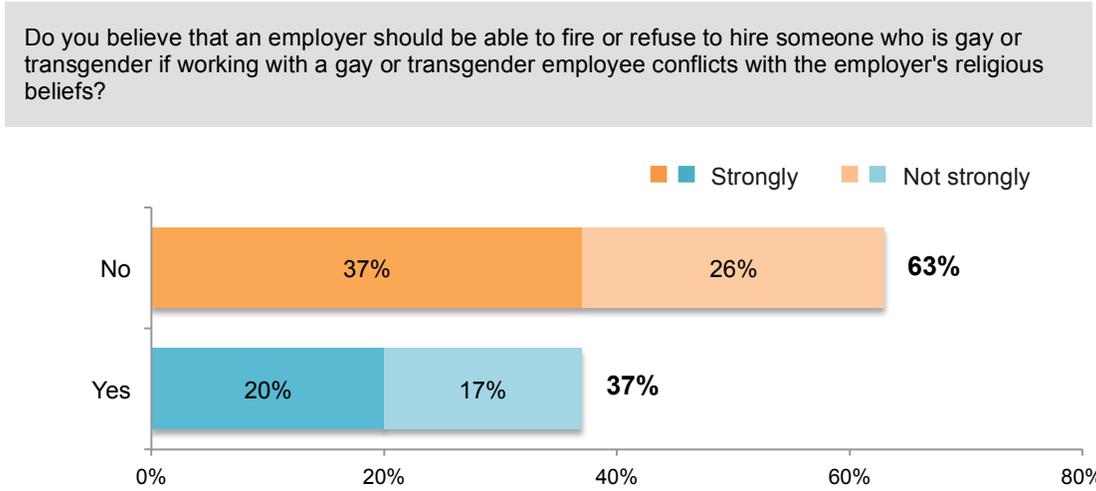
We also asked small business owners if it is legal or illegal, to the best of their knowledge, to fire or refuse to hire someone because they are gay or lesbian under federal law. A striking 81% of small business owners incorrectly believed it is illegal, while merely 9% correctly believed it is legal. In terms of state law, 78% of entrepreneurs were unaware that it is legal in their state to refuse to hire someone based on sexual preference or gender identity.¹

Figure 2: Vast majority of small employers didn't know it is legal to fire or refuse to hire someone because they are gay or lesbian¹



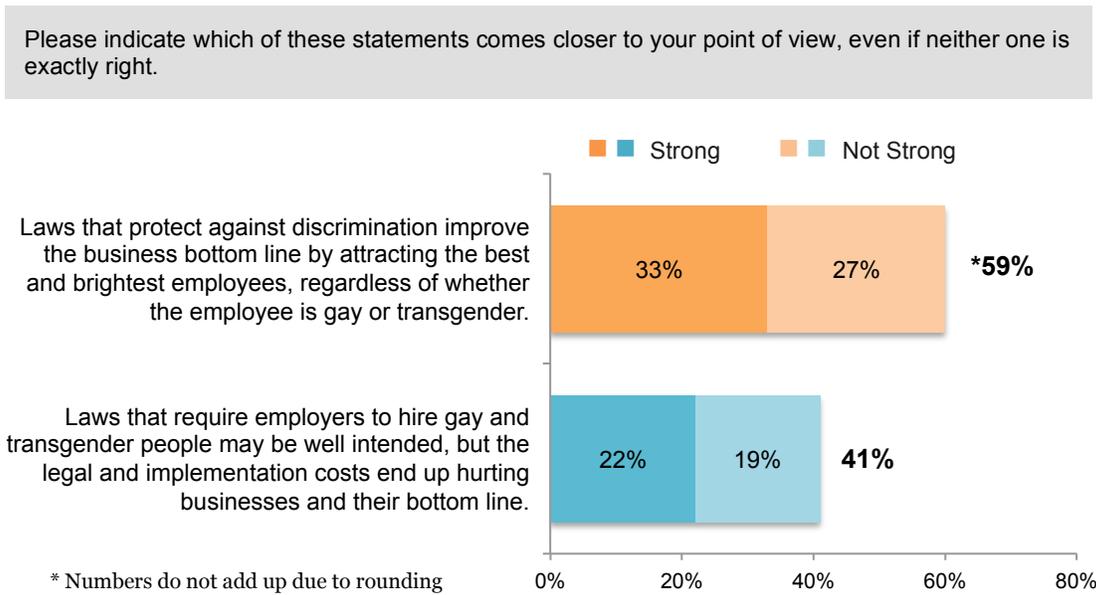
A 63% majority believes an employer should not be able to fire or refuse to hire someone who is gay or transgender, regardless of whether working with a gay or transgender employee conflicts with their (the employer's) religious beliefs. What's more, 70% believe a business should not be legally allowed to refuse services to some customers but not others based on religious beliefs.

Figure 3: Majority agrees an employer shouldn't be able to fire or refuse to hire someone who is gay or transgender, based on their religious beliefs



A strong majority of entrepreneurs (59%) agree laws protecting employees from discrimination help boost bottom lines because they enable employers to attract the best and the brightest workers.

Figure 4: Six in 10 entrepreneurs believe laws protecting gay and transgender employees from discrimination are good for the business bottom line

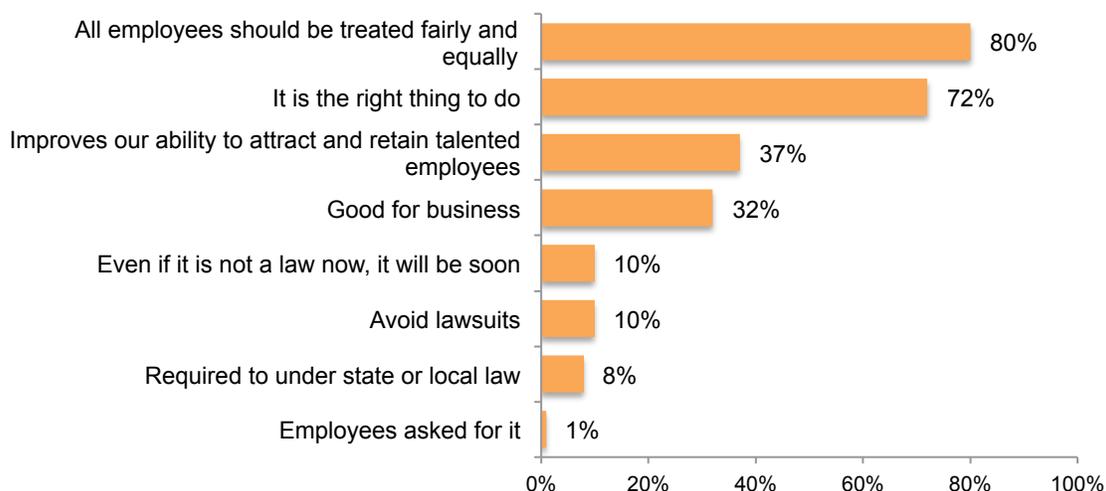


Many Entrepreneurs Have a Nondiscrimination Policy and Agree it Benefits Business, Costs Next to Nothing

Nearly four in 10 businesses (39%) have their own policy protecting gay and transgender people from discrimination. Among the reasons employers with nondiscrimination policies have them, more than a third say the policy improves their ability to attract and retain talented employees. This is the third most cited reason, next to entrepreneurs' belief that all employees should be treated fairly and equally (80%), and that having this kind of policy is the right thing to do (72%).

■ **Figure 5: Reasons why employers have adopted policies protecting gay and transgender employees from workplace discrimination**

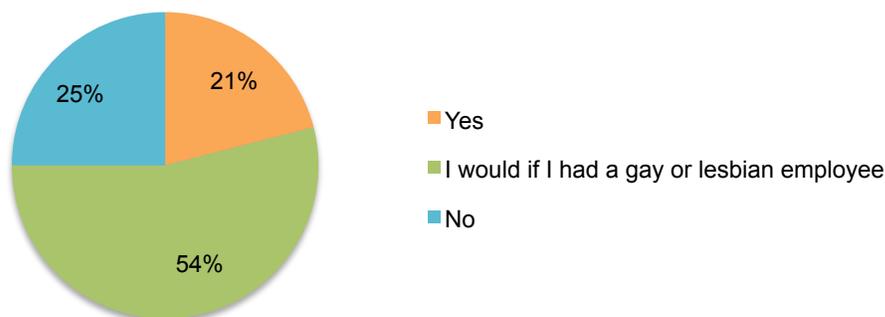
Which of the following best describes the reasons your company adopted a policy protecting gay and transgender people from discrimination in hiring and promotion? You may mark as many responses as you want.



Overall, three in 10 owners offer family benefits. Of that group, three-quarters either provide or would provide family health benefits to same-sex partners and same-sex spouses of their employees: 21% already provide benefits to same-sex partners and spouses of their employees, and an additional 54% say they would do so if they had a gay or lesbian employee. Only 25% say they would not.

■ **Figure 6: Three-quarters of owners already provide or say they would provide family health benefits to same-sex partners or same-sex spouses of their employees**

Does your company provide family health benefits to the same-sex partners or same-sex spouses of your employees?



According to the vast majority of owners who have policies protecting gay and transgender employees from discrimination, these policies have a business cost that is nothing or next to nothing.

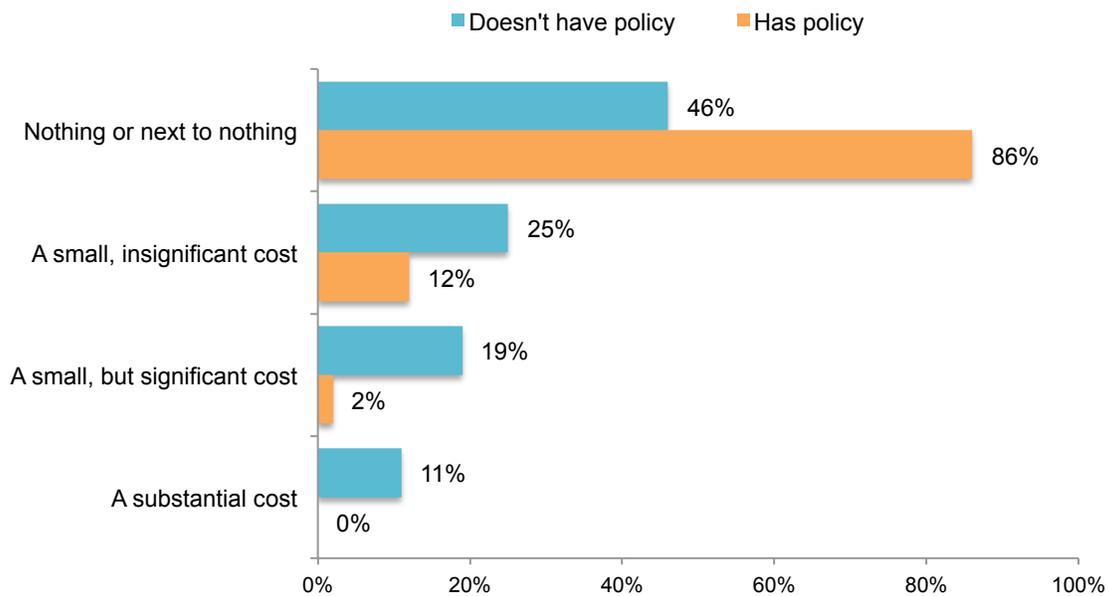
Of business owners who do *not* have a formal policy, 46% estimated the cost of creating a policy protecting gay and transgender people from discrimination to be nothing or next to nothing. One-quarter estimated a small but insignificant cost. Nineteen percent estimated a small but significant cost, and one in 10 estimated a substantial cost.

According to business owners who actually have a policy, the cost of creating the policy is nearly non-existent. An overwhelming 86% of small business owners that have adopted their own nondiscrimination policy to protect gay and transgender people from discrimination report the policy has a cost of nothing or next to nothing. Twelve percent say it had a small but insignificant cost, and merely 2% say it had a small but significant cost. None say it had a substantial cost.

■ **Figure 7: Plurality of owners estimate that a nondiscrimination policy costs little to nothing; sweeping majority of those who have them report that to be true**

Which of the following best describes how much you estimate it would cost your business to create a policy protecting gay and transgender people from discrimination? (Asked of those who don't have a policy)

Thinking back, which of the following best describes how much it cost your business to adopt a non-discrimination policy protecting gay and transgender people from discrimination? (Asked of those with policy)

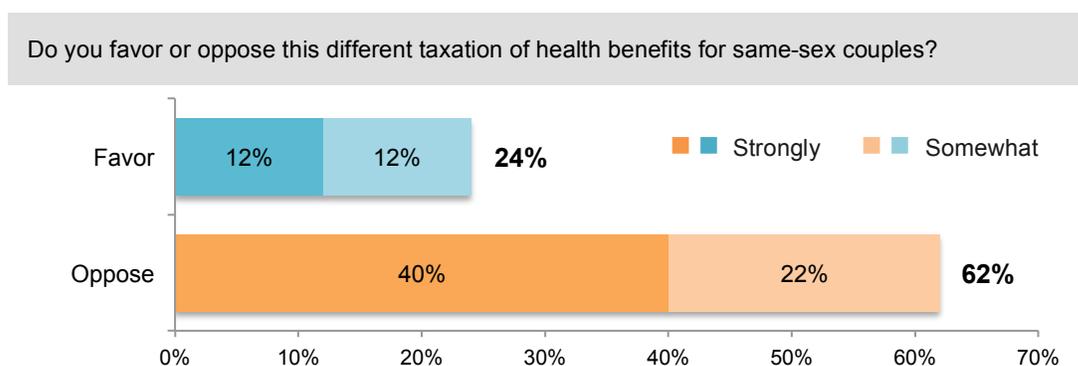


Majorities Say Federal Benefits for Heterosexual Employees Should Also Apply to Gay and Lesbian Employees

There are a number of federal laws that provide different types of protections for employees, whether related to paid family leave or immigration. In every case we polled on, the numbers revealed that entrepreneurs strongly believe gay, lesbian and transgender employees should be afforded the same employment protections.

Specifically, 56% of small employers oppose the current federal law permitting employers to offer family benefits to married heterosexual couples while denying those benefits to married same-sex couples. More than one-third (34%) *strongly* opposes it. Sixty-two percent oppose the fact that under the same law, if a small business elects to provide benefits to a same-sex couple, the employee must pay income taxes on their spouse's/partner's benefits and the employer must pay the additional payroll taxes—while businesses and their employees *do not* have to pay such taxes for health benefits provided for heterosexual employees' spouses.

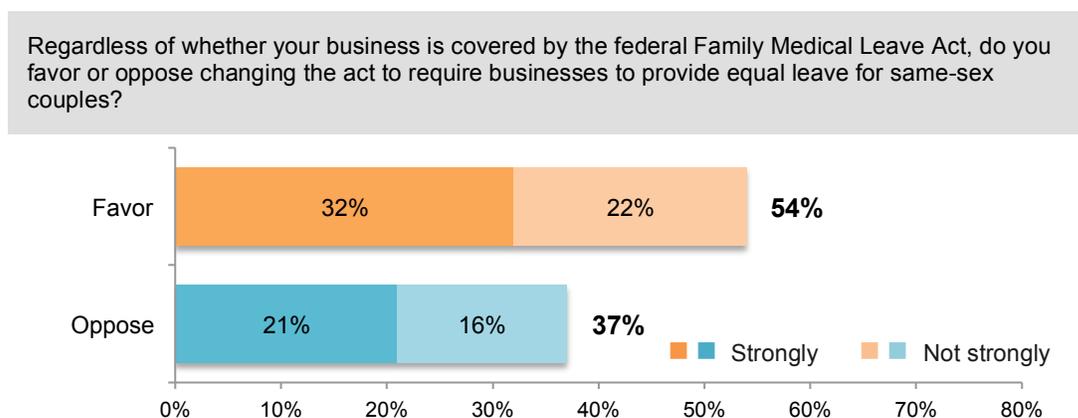
■ **Figure 8: More than 6 in 10 owners believe same-sex couples and their employers should not have to pay extra taxes for family benefits**



In addition, under current federal law, lesbian and gay workers, as well as their employers, contribute to the Social Security system—but these workers' spouses are not provided with the Social Security benefits extended to heterosexual workers' spouses. Sixty-three percent of entrepreneurs oppose this law.

Furthermore, businesses covered under the federal Family and Medical Leave Act are required to provide unpaid leave when a heterosexual employee needs to care for a sick or injured spouse, but not when a gay or lesbian employee needs to care for a sick or injured spouse or partner. A 54% majority favors adjusting this law to include gay and lesbian employees. One-third strongly favors this. Only 37% oppose it, overall.

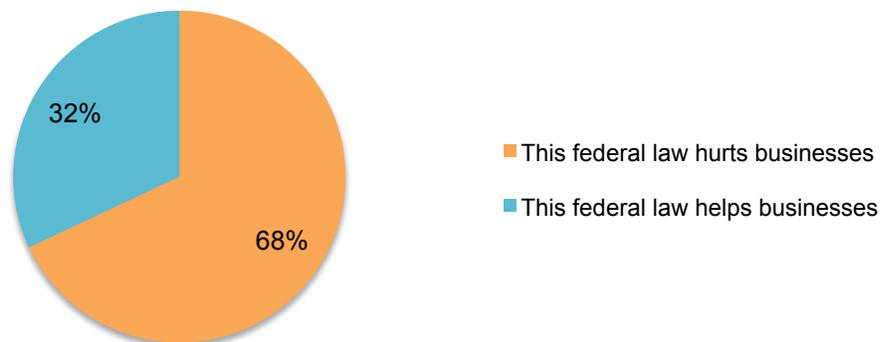
■ **Figure 9: Small employers say the Family Medical Leave Act should be changed so gay and lesbian workers can get unpaid leave to care for a sick spouse, like heterosexual workers do**



In addition, federal law requires employers to treat married same-sex couples as unmarried for benefit and payroll purposes. Sixty-eight percent of those surveyed agree this hurts businesses by requiring them to treat their employees differently and to administer two systems of benefits. On the other hand, only 32% agree this law helps businesses by allowing them to offer benefits to heterosexual couples but avoid offering benefits to same-sex couples.

■ **Figure 10: Almost 7 in 10 owners agree current federal law hurts employers by making them treat married same-sex couples as unmarried for benefit and payroll purposes**

Currently, federal law requires employers to treat married same-sex couples as unmarried for benefit and payroll purposes. Some businesses have argued that this law hurts businesses by requiring them to treat their employees differently and to administer two systems of benefits and payroll—one for heterosexual couples and another for same-sex couples. Other businesses have argued this law helps businesses by allowing them to offer benefits to heterosexual couples but avoid offering benefits to same-sex couples. Which comes closer to your opinion?



Turning to another topic, current law prohibits gay or lesbian people from sponsoring their partners for the purpose of immigration. Fifty-nine percent agree this can hurt businesses—particularly those that compete internationally—by making it harder to attract and retain workers, and therefore oppose the law prohibiting gay or lesbian people from sponsoring their partners for the purpose of immigration.

Conclusion

Small business owners' views clearly underscore the need to for improved employment laws that protect all American workers from discrimination, regardless of sexual orientation and gender identity. Entrepreneurs resoundingly favor federal and state laws protecting gay and transgender people from discrimination in employment. In fact, the vast majority was under the impression that such laws already existed. This shows our employment laws are lagging much too far behind common perceptions and expectations people have about employment.

Many small businesses voluntarily provide protections to gay, lesbian and transgender employees and report positive outcomes of implementing these policies. This shows why they want these laws officially on the books. Protecting all employees from workplace discrimination, regardless of sexual orientation and gender identity, helps small business owners attract and retain the best talent—and it costs virtually nothing. The vast majority of entrepreneurs who provide family health benefits either already offer those benefits to same-sex partners and spouses, or would do so if they had gay or lesbian employees. Entrepreneurs' opinions make it evident: it's time for our employment laws to reflect the modern day workplace and the views of the people who shape it.

Methodology

This poll reflects a national Internet survey of 508 small business owners with oversamples in North Carolina, Michigan, Missouri, Ohio and Pennsylvania, creating a combined data set of 1008 small business owners. This report reflects the data from a combined database where the state oversamples were weighted down to reflect their proportion of the target population. The sample was drawn from Research Now and conducted by Greenberg Quinlan Rosner Research for Small Business Majority. The survey was conducted from April 8-17, 2013. The overall margin of error is +/- 3.1%.

¹ This statistic represents responses from all states. In states that do not have laws protecting gay and transgender individuals from employment discrimination, 72% of small business owners incorrectly believe it is illegal to fire or refuse to hire someone because of their sexual orientation.

² The survey question regarding state law was asked only in states that do not already have a law protecting gay and transgender people from employment discrimination.

Poll Toplines

April 8-17, 2013

508 Small Business Owners with 100 or fewer employees

Q.1 Do you own your own business?

	Total
Yes	100
No	-
Not sure.....	-

(ref:SBOSCR)

Q.2 How many people are directly employed by your business or company, including yourself?

	Total
1	-
2-5	70
6-10	15
11-25	9
26-50	4
51-100.....	2
More than 100	-
(TERMINATE IF NOT ANSWERED)	-

(ref:NUMEMPLY)

Q.3 Which ONE of the following categories best describes your business? -

	Total
Retail (such as a shop or store)	14
Service industry	10
Finance and insurance.....	8
Real estate.....	8
Construction	5
Information technology.....	5
Manufacturing	5
Whole sale trade	5
Arts, entertainment and recreation.....	4
Retail services (such as car repair, home repair, landscaping).....	4
Restaurant.....	3
Scientific and technical services	3
Administrative support and accounting	2
Agriculture	1
Legal.....	1
Medical or dental	1
Other	21
(Prefer not to say)	-

(ref:BUSTYPE)

Q.4 Now we're going to ask you some questions about lesbian, gay, bisexual and transgender workers. To the best of your knowledge, is it legal or illegal under federal law to fire or refuse to hire someone because they are gay or lesbian?

	Total
Legal.....	9
Illegal	81
Don't know.....	10
(ref:KNOWFED)	

Q.5 And to the best of your knowledge, is it legal or illegal under state law to fire or refuse to hire someone because they are gay or lesbian?¹

	Total
Legal.....	8
Illegal	78
Don't know.....	14
(ref:KNOWST)	

Q.6 As you may know, federal law prohibits discrimination on the basis of gender, sex, age, race, and color. However, federal law does NOT protect gay and transgender people from discrimination in employment. Would you favor or oppose such a federal law?

	Total
Strongly favor	39
Somewhat favor	28
Somewhat oppose.....	13
Strongly oppose	21
(Don't know/refuse)	0
Total Favor.....	67
Total Oppose	33
Favor-Oppose.....	33
(ref:SUPENDA1)	

[715 Respondents]

Q.7 (SKIP IN ENDA STATES) In addition (STATE) state law does NOT protect gay and transgender people from discrimination in employment. Would you favor or oppose a STATE law protecting gay and transgender people from discrimination in employment?

	Total
Strongly favor	40
Somewhat favor	29
Somewhat oppose.....	12
Strongly oppose	18
(Don't know/refuse)
Total Favor.....	69
Total Oppose	31
Favor-Oppose.....	38
(ref:SUPENDA2)	

Q.8 Do you believe that an employer should be able to fire or refuse to hire someone who is gay or transgender if working with a gay or transgender employee conflicts with the employer's religious beliefs?

	Total
Yes, strongly.....	20
Yes, not strongly	17
No, not strongly	26
No, strongly.....	37
(Don't know/refuse)	0
Total Yes	37
Total No	63
Yes-No	-25
(ref:SUPENDA3)	

Q.9 Please indicate which of these statements comes closer to your point of view, even if neither one is exactly right.

	1st	2nd				Total	Total	1st
	1st	2nd	2nd	DK/		1st	2nd	-
	Strng	Strng	Strng	Ref		Strng	Strng	2nd
Laws that protect against discrimination improve the business bottom line by attracting the best and brightest employees, regardless of whether the employee is gay or transgender.								
OR								
Laws that require employers to hire gay and transgender people may be well intended, but the legal and implementation costs end up hurting businesses and their bottom line.	33	27	19	22	.	59	41	19
(ref:PAIRS2)								

Q.10 Does your business have a policy, formal or informal, protecting gay and transgender people from discrimination?

	Total
Yes	39
No.....	51
(Don't know/refused)	9
(ref:POLICY4)	

[397 Respondents]

Q.11 (IF YES ON POLICY4, ASK) Which of the following best describes this policy?

	Total
This policy is a formal, written non-discrimination or Equal Employment Opportunity policy.....	27
This policy is an informal policy that is not written down.....	73
(Don't know/refused)	-
(ref:POLICY5)	

[397 Respondents]

Q.12 (IF YES ON POLICY4, ASK) Which of the following best describes the reasons your company adopted a policy protecting gay and transgender people from discrimination in hiring and promotion? You may mark as many responses as you want.

	Total
All employees should be treated fairly and equally	80
It is the right thing to do.....	72
Improves our ability to attract and retain talented employees	37
Good for business	32
Even if it is not a law now, it will be soon	10
Avoid lawsuits	10
Required to under state or local law	8
Employees asked for it.....	1
(Don't know/refused)	-
(ref:REASON1)	

[516 Respondents]

Q.13 (IF NO ON POLICY4) Which of the following best describes how much you estimate it would cost your business to create a policy protecting gay and transgender people from discrimination?

	Total
Nothing or next to nothing	46
A small, insignificant cost.....	25
A small, but significant cost.....	19
A substantial cost.....	11
(Don't know/refused)	0
(ref:COST3)	

[397 Respondents]

Q.14 (IF YES ON POLICY4) Thinking back, which of the following best describes how much it cost your business to adopt a non-discrimination policy protecting gay and transgender people from discrimination?

	Total
Nothing or next to nothing	86
A small, insignificant cost.....	12
A small, but significant cost.....	2
A substantial cost.....	0
(Don't know/refused)	-
(ref:COST4)	

[516 Respondents]

Q.15 (IF NO ON POLICY4, ASK) Which of the following best describes the reasons your company has not adopted a policy protecting gay and transgender people from discrimination?

	Total
Never came up	60
Business is too small to worry about things like this	48
Do not have gay or transgender employees	32
Moral or religious objections.....	19
Will cost too much	4
(Don't know/refused)	-
(ref:REASON2)	

Q.16 Does your company provide FAMILY health benefits to your employees?

	Total
Yes	30
No	70
(Don't know/refused)	-
(ref:BNFITS1)	

[318 Respondents]

Q.17 (IF YES ON BNFITS1) Does your company provide family health benefits to the same-sex partners or same-sex spouses of your employees?

	Total
Yes	21
I would if I had a gay or lesbian employee	54
No	25
(Don't know/refused)	-
(ref:BNFITS2)	

Q.18 Currently, federal law allows employers who offer family benefits to married heterosexual couples to deny those family benefits to married same-sex couples. Do you favor or oppose the current federal law?

	Total
Strongly favor	21
Somewhat favor	12
Somewhat oppose	22
Strongly oppose	34
(Don't know/refused)	10
Total Favor.....	33
Total Oppose	56
Favor-Oppose.....	-23
(ref:BENFIT3)	

Q.19 Under the same federal law, when an employer does provide health benefits for a same-sex spouse or partner of one of their employees, the employee is required to pay income taxes on the value of this benefit, and the employer is required to pay the additional payroll taxes. Businesses and their employees do not have to pay such taxes when a business provides health benefits to an employee's heterosexual spouse. Do you favor or oppose this different taxation of health benefits for same-sex couples?

	Total
Strongly favor	12
Somewhat favor	12
Somewhat oppose	22
Strongly oppose	40
(Don't know/refused)	14
Total Favor.....	24
Total Oppose	62
Favor-Oppose.....	-37
(ref:BENFIT4)	

Q.20 Under federal law, lesbian and gay workers, as well as their employers, contribute to the Social Security system, but these workers' spouses are not provided with the Social Security benefits extended to heterosexual spouses. Do you favor or oppose this current federal law?

	Total
Strongly favor	15
Somewhat favor	12
Somewhat oppose	22
Strongly oppose	41
(Don't know/refused)	9
Total Favor.....	27
Total Oppose.....	63
Favor-Oppose.....	-36
(ref:SOCSEC)	

Q.21 Businesses covered under the federal Family and Medical Leave Act ARE required to provide unpaid leave when a heterosexual employee needs to care for a sick or injured spouse, but not when a gay or lesbian employee needs to care for a sick or injured spouse or partner. Regardless of whether your business is covered by the federal Family and Medical Leave Act, do you favor or oppose changing the act to require businesses to provide equal leave for same-sex couples?

	Total
Strongly favor	32
Somewhat favor	22
Somewhat oppose	16
Strongly oppose	21
(Don't know/refused)	9
Total Favor.....	54
Total Oppose.....	37
Favor-Oppose.....	17
(ref:FMLA)	

Q.22 Currently, federal law requires employers to treat married same-sex couples as unmarried for benefit and payroll purposes. Some businesses have argued that this law hurts businesses by requiring them to treat their employees differently and to administer two systems of benefits and payroll--one for heterosexual couples and another for same-sex couples. Other businesses have argued this law helps businesses by allowing them to offer benefits to heterosexual couples but avoid offering benefits to same-sex couples. Which comes closer to your opinion?

	Total
This federal law hurts businesses.....	68
This federal law helps businesses.....	32
(Don't know/refused)	0
(ref:DOMA1)	

Q.23 Unlike married heterosexual couples, current law prohibits gay or lesbian people from sponsoring their partners for the purpose of immigration. Some have argued this hurts businesses, particularly those that compete internationally, by making it harder to attract and retain workers. Do you favor or oppose the law prohibiting gay or lesbian people from sponsoring their partners for the purpose of immigration?

	Total
Strongly favor	22
Somewhat favor	19
Somewhat oppose	33
Strongly oppose	26
(Don't know/refused)	0
Total Favor	40
Total Oppose	59
Favor-Oppose	-19
(ref:IMMIG)	

Q.24 Which one or two of these is the best reason to support laws protecting gay and transgender people from discrimination?

	Total
Gay and transgender people should be judged on their work performance alone	61
It is the right thing to do	39
It can attract and retain the most talented employees	19
It is good for business	2
Small businesses can better compete with bigger companies	1
None of these	18
(Don't know/refused)	-
(ref:LIST)	

Q.25 Should a business owner be legally allowed to refuse to provide services to some customers but not others based on religious beliefs?

	Total
Yes, strongly	14
Yes, not strongly	16
No, not strongly	24
No, strongly	46
(Don't know/refused)	-
Total Yes	30
Total No	70
Yes-No	-39
(ref:ALLOW1)	

Q.26 In what year were you born?

	Total
18 - 24.....	1
25 - 29	2
30 - 34	5
35 - 39	10
40 - 44	10
45 - 49	21
50 - 54	8
55 - 59.....	12
60 - 64.....	11
65 and over	15
(No answer)	5
(ref:AGE)	

Q.27 Generally speaking, do you think of yourself as a Republican, a Democrat, an Independent, or something else?

	Total
Democrat	24
Independent-lean Democrat	12
Independent.....	12
Independent-lean Republican.....	15
Republican	26
Other	4
Don't know/Refused.....	7
(ref:PTYID1)	

Q.28 For statistical purposes only, which of these categories best describes the gross revenue of your business in 2012?

	Total
Less than \$100,000	26
\$100,000 to under \$250,000	22
\$250,000 to under \$500,000	12
\$500,000 to under \$1 million.....	9
\$1 million to under \$2 million	9
\$2 million or under \$5 million.....	5
\$5 million or more.....	2
Don't know.....	1
Prefer not to say.....	15
(ref:INCOME)	

Q.29 For statistical purposes only, which of these categories best describes your family's personal income- including any pass through income from your business- in 2011?

	Total
Less than \$50,000	12
\$50,000-\$99,999	29
\$100,000-\$249,999	33
\$250,000-\$999,999	7
Over \$1 million	1
Don't know	1
Prefer not to say.....	16
(ref:PERSINC)	

Q.30 Do you currently have or have you had anyone in the past working for you that you know to be gay,lesbian, bisexual or transgender?

	Total
Yes	38
No	44
Not sure.....	18
(ref:KNOWGAY5)	

Q.31 For statistical reasons only, do you consider yourself to be heterosexual or straight, gay, lesbian, bisexual or transgender?

	Total
Straight or heterosexual	93
Gay	2
Lesbian	1
Bisexual	1
Transgender	0
(Don't know/refused)	3
(ref:LGBT)	

Q.32 What is your religion?

	Total
Protestant.....	25
Catholic	22
Other Christian	19
Not affiliated or nothing in particular	15
Jewish	8
Mormon	2
Other non-Christian religion.....	2
Muslim/Islam	1
(Don't know/refused)	7
(ref:RELIGTFN)	

Q.33 How often do you attend church or other religious services?

	Total
Every week	29
Once or twice a month.....	11
Several times a year	14
Hardly ever	26
(Never)	14
(Don't know/refused)	6
(ref:RELIGB)	

Q.34 What is your race?

	Total
White.....	80
African American or Black	6
Hispanic or Latino	4
Asian or Pacific Islander.....	4
American Indian or Native American	1
Other	1
Biracial or multiracial.....	1
Prefer not to say.....	3
(ref:RACE)	

Q.35 What is your gender?

	Total
Male.....	60
Female.....	40
(ref:GENDER)	