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*The Rubik's Cube of Political Gridlock: Resistance to Change in the American Tax System*

Do Americans resist change? Are Americans satisfied with the current Progressive Taxation methods? Is there a correlation to the resistance of change to taxation satisfaction?

The researchers were interested in the psychology involved in selecting taxation methods (Flat, Fair, and Progressive) and the relationships to the public's resistance to change. Five Hundred Surveys were sent to randomly assigned citizens in Delta County, Colorado. Questions one through seventeen pertained to questions related to the subjects' resistance to change. Each question was tallied from the 84 subjects' responses for each question. Correlations were run to examine relationships between survey questions as well as relationships between the resistance to change (or lack of resistance to change) and the three taxation methods. There appears to be little relationship between low perceived levels of resistance to change and disliking our current tax system ( $R=0.088$  and ANOVA:  $p=0.427$ ). In general the public appears to be fed up with our method of taxation. However, it seems not to be correlated to Oreg's resistance to change mode.