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**Isaac M. O'Bannon** • Jun. 25, 2014

If there was a Letterman Top 10 list for the things that make small business owners have a migraine, the number one spot would be the U.S. tax structure. That's according to a new Small Business Snapshot report by payroll and business services provider Paychex, Inc.

The survey asked the owners of recently-formed small businesses to select the issue they anticipate will have the biggest impact on their business in 2014.

Of the more than 250 business owners surveyed, 47 percent ranked the U.S. tax structure as the top issue impacting their small business, nearly double the number that selected health care reform (25 percent).

Overall government regulation (20 percent), potential government inaction (6 percent), and immigration reform (2 percent) were the other issues ranked.

The data included in the Paychex Small Business Snapshot was taken from the results of the Paychex Small Business Startup Survey, which was conducted between December 12, 2013 and January 8, 2014. The survey was conducted online with 250 U.S.-based startups, defined as businesses started in 2010 or later with one to 50 employees.

Additional Snapshot images are available on the Paychex website.

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