On January 1, 2011, Democrats will knowingly institute a $3.8 trillion tax increase on American taxpayers and small businesses. In this economy, tax increases like this will only serve to stifle the creation of American jobs because of its punitive effect on small businesses.

Here it is by the numbers:

94% Number of Small Businesses in America subject to Obama's Tax Hikes

670 billion Dollar amount of tax increases Obama has already enacted since taking office

60.2 million Number of individuals employed by small businesses in America (more than 50% of the workforce)

3 million Average number of jobs created each year by start-up companies in America under the current tax rate

3.079 million Number of American jobs lost since the enactment of Obama's "stimulus"