

## 2016 Presidential Candidate Tax Positions (Democrats)

Hillary Clinton (D-NY)	Bernie Sanders (I-VT)	Martin O'Malley (D-MD)	Lincoln Chafee (D-RI)	Jim Webb (D-VA)
Favors lower taxes for middle class earners	Increase estate taxes: \$7 million = 45% \$10 million = 50% \$50 million = 55% \$1 billion = additional 10% surtax	Raised taxes multiple times as Governor, including income and sales taxes; to fund government spending	Lowered state corporate rate while eliminating carve outs	Reduce corporate rates and eliminate loopholes
Close business tax loopholes	Prevent corporate inversions and earnings strippings of foreign companies	Supports minimum wage increase	Supported lower sales tax rates but wider base	Increase capital gains rates
Eliminate carried interest loophole	Prohibit American corporations from deferring federal income taxes on profits of offshore subsidiaries	Supports raising rates on capital gains	Supported windfall tax on oil and gas companies	
Would tax capital gains on sliding scale that rewards holding onto assets longer	Opposed to tax loopholes for oil and gas companies		Opposes eliminating estate tax	Finance "second-chance" programs for non-HS graduated through employer tax credits
Would provide 15% credit to corporations that share profits with employees (capped at 10% of employee's wage)			Opposed Bush tax cuts	
Would cap deductions for wealthy at 28% and use revenue generated to offset education plan				
Tax cut for middle class families for child care				
\$1,500 business tax credit for hiring workers (per worker)				
Would roll back tax provisions tying executive compensation to corporate performance, including stock options				
Supports "Buffett Rule" (minimum 30% tax rate on those with incomes of \$1M or more)				
Open to changes to ACA "cadillac plan" tax on high-cost healthcare plans				
Would eliminate coal, oil and gas tax breaks; would provide tax incentives for renewable sources of energy				
Open to raising social security payroll tax cap for wealthier earners				