

2016 Presidential Candidate Tax Position (Republicans)

Marco Rubio (R-FL)*	Ted Cruz (R-TX)*	Rand Paul (R-KY)*	Ben Carson (R-MD)*	Jeb Bush (R-FL)	Mike Huckabee (R-AR)*	Carly Fiorina (R-CA)*	Chris Christie (R-NJ)*	George Pataki (R-NY)	Lindsey Graham (R-SC)*	Rick Perry (R-TX)*	Bobby Jindal (R-LA)*	Donald Trump (R-NY)	Jim Gilmore (R-VA)	John Kasich (R-OH)*
	Flat Tax	14.5% "Flat and Fair Tax" for individuals and businesses (applies to all income, including capital gains and dividends); first \$50K of family income not taxed	10% Flat Tax rate	No national sales tax or VAT	Supports Fair Tax system (replace all existing taxes with single national consumption tax)	Simplify tax code; no increase in taxes	Reduce individual tax rates to 3 brackets, top rate no higher than 28%, bottom rate single digit	Lower corporate and individual rates	Supported Bush tax cuts; member of Flat Tax Caucus	Reduce corporate rate to 20%	Reduced or capped state tax credits to boost revenue	Up to \$30,000 of taxable income: 1% From \$30,000 to \$100,000: 5% From \$100,000 to \$1 million: 10% On \$1 million or above: 15%	Three bracket individual tax rates	Reduce income taxes and tax rates on small businesses; reduce corporate tax rates
Eliminates most deductions except for mortgage interest and charitable giving; eliminates interest deduction for businesses	Eliminate most deductions	Eliminates payroll taxes, gift and estate taxes, and all duties and tariffs	Eliminate tax loopholes and deductions			Opposed to gas tax increase	Reduce corporate tax rate to 25%; eliminate payroll tax for those under 21 and over 62		Opposes increase in income tax rates for wealthy	Proposed "optional" 20% flat tax rate for individuals; would maintain current income tax brackets and rates	Eliminate ACA employer tax credit	Eliminate corporate income tax; Eliminate estate tax; lower rate on capital gains	Reduce corporate/business tax rate to 15%	Increase taxes on oil and gas fracking operations
Eliminates capital gains tax	Eliminate capital gains and dividends taxes	Eliminates all deductions except mortgage and charitable giving	Abolish IRS	Opposes estate tax			Eliminate deductions; retain charitable giving and mortgage interest deductions		Opposes taxation of capital gains exemptions	No taxes on capital gains or dividends		Opposed expiration of Bush tax cuts		Eliminate business group tax loopholes
25% max rate on passthroughs Corporate bond interest tax exempt	Abolish IRS	May retain credit for employers providing healthcare coverage		Phase out wind energy tax credit over 3-5 years					Eliminate estate tax	Retain mortgage interest and charitable giving deductions				Open to some form of a flat tax system
Territorial tax system New \$2,500 child tax credit Would replace the current lump-sum EITC payment with a set of smaller installments in workers' paychecks		Repeals entire current tax code					Opposes carbon tax		Supports Simpson-Bowles budget plan (lower rates and broaden base)					

*Denotes candidate has signed Americans for Tax Reform pledge not to increase taxes.