

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 Santorum (R-PA)*	Bobby Jindal (R-LA)*	Donald Trump (R-NY)	Jim Gilmore (R-VA)	John Kasich (R-OH)*
15% single persons earning up to \$75,000 15% married couples earning up to \$150,000 35% for higher-income earners 25% max corporate rate	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	Reduce individual tax brackets to 3 with rates of 28%, 25% or 10% Reduce maximum corporate rate to 20%	Supports Fair Tax system (replace all existing taxes with single national consumption tax of 23%)	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	20% flat tax on business and individual income Phase in business rate from 0% to 20% over two years	Reducing income tax brackets to three: 25%, 10% and 2%	Reduce income tax brackets to 4: < \$25,000 (I), \$50,000 (J) = 0% < \$50,000 (I), \$100,000 (J) = 10% < \$150,000 (I), \$300,000 (J) = 20% > \$150,000 (I), \$300,000 (J) = 25%	Three bracket individual tax rates	Lower top individual rate to 28% Lower corporate tax rate to 25%
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 all tax loopholes and deductions	Permit businesses one-time "write-off" rate of 8.75% for foreign earnings, payable over 10 years		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	Eliminate marriage penalty, death tax and alternative minimum tax Eliminate itemized deductions, except for charitable giving and mortgage interest (up to \$25,000 per year)	Eliminate standard deduction, estate tax, gift tax, AMT, marriage penalty, and ACA employer tax credit; eliminate head of household filing Eliminates all deductions except for mortgage interest and charitable giving	Maintain common deductions and exemptions for those in lower tax brackets; reduce and eliminate deductions for higher brackets (mortgage interest and charitable giving deductions would be maintained for all earners) Eliminate "marriage penalty", estate taxes and AMT	Reduce corporate/business tax rate to 15%	Increase EITC by 10% Eliminate all deductions except for charitable giving and mortgage interest Eliminate estate tax
Eliminates capital gains tax	Eliminate capital gains and dividends taxes	Eliminates all deductions except mortgage and charitable giving	Abolish IRS	Eliminate estate tax; eliminate itemized deductions (except for charitable contributions); eliminate most corporate deductions			Eliminate deductions; retain charitable giving and mortgage interest deductions		Opposes taxation of capital gains exemptions	Replace standard deduction and EITC with \$2,750 credit; retain child tax credit	Eliminate corporate income tax	Reduce corporate tax rate to 15%		Lower capital gains rate to 15 percent
25% max rate on passthroughs Corporate bond interest tax exempt	Abolish IRS	May retain credit for employers providing health care coverage	6-month tax "hiatus" for repatriation of corporate foreign earnings; 10% of repatriated earnings must be invested in impoverished areas	Double standard deduction; expand EITC					Eliminate estate tax	Companies allowed to deduct 100% of their capital costs in the first year 10% foreign earnings repatriation rate	Tax capital gains, dividends and interest at personal income rates	No deferral for corporate foreign earnings One-time foreign earnings repatriation rate of 10% Maintain foreign tax credit		Double R&D credit for businesses with earnings under \$20 million
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	Lower corporate tax rate below other country's levels	Reduce carried interest exemption			Opposes carbon tax		Supports Simpson-Bowles budget plan (lower rates and broaden base)		One-time 8% tax on repatriation of foreign corporate earnings	Eliminate carried interest exemption		Permit immediate deduction of business expenses for machinery, equipment and buildings
Reduce tax subsidies for employer-sponsored health insurance while at the same time phasing in a refundable tax credit for those without employer-sponsored health coverage				Lower capital gains rate to 20% and repeal the 3.8% ACA savings tax							Creates new, non-refundable "dependent credit" Moves EITC to payroll tax			Establish "low" repatriation rate for foreign earnings Move to territorial tax system
25 percent tax credit to any business that offers 4 to 12 weeks of paid leave				\$12,000 cap on tax credit from employer-sponsored insurance; provide tax credits for health insurance to protect against "high cost medical events"							Replaces the exclusion for employer-provided health insurance with a standard deduction for both employer-provided and individually purchased health insurance			
				Phase out wind energy tax credit over 3-5 years										

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