

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	45% tax rate on income over \$750,000	Reduce corporate rates and eliminate loopholes
Close business tax loopholes	Prevent corporate inversions and earnings strippings of foreign companies	Supports minimum wage increase	25% capital gains and dividend tax bracket that applies to taxpayers earning more than \$750,000	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	Increase the personal exemption by \$1,000 from the current \$4,000 to \$5,000, or as much as necessary to make the plan revenue neutral	Finance "second-chance" programs for non-HS graduates through employer tax credits
Would tax capital gains on sliding scale that rewards holding on to assets longer	Opposes tax loopholes for oil and gas companies	Opposes "cadillac tax" on high-end health insurance plans under ACA		
Would provide 15% credit to corporations that share profits with employees (capped at 10% of employee's wage)	Opposes "cadillac tax" on high-end health insurance plans under ACA			
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)				
\$2,500 for individuals and \$5,000 for families for health care costs exceeding 5 percent of an individual's or family's income				
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				
Repeal "cadillac tax" on expensive health care plans under ACA				
Impose financial transaction tax to de-incentivize high frequency trading				