

2016 Presidential Candidate Tax Position (Republicans)								
Ted Cruz (R-TX)*	Donald Trump (R-NY)	Marco Rubio (R-FL)*	Jeb Bush (R-FL)	John Kasich (R-OH)*	Ben Carson (R-MD)*	Carly Fiorina (R-CA)*	Chris Christie (R-NJ)*	Jim Gilmore (R-VA)
10% flat tax on individuals 16% corporate flat tax rate (eliminate payroll tax)	Reduce income tax brackets to four: < \$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%	15% for single persons earning up to \$75,000 15% for married couples earning up to \$150,000 35% for higher-income earners 25% max corporate rate	Reduce individual tax brackets to three with rates of 28%, 25%, or 10% Reduce maximum corporate rate to 20%	Lower top individual rate to 28% Lower corporate tax rate to 25%	14.9% flat tax rate for all individuals ("de minimis" payment for low-income persons (below \$36,000))	Simplify tax code; no increase in taxes	Reduce individual tax rates to three brackets, top rate no higher than 28%, bottom rate single digit	Three brackets of individual tax rates
Eliminate most deductions Maintains CTC and EITC	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	Eliminate most deductions except for mortgage interest and charitable giving; eliminates interest deduction for businesses	Permit businesses one-time "write-off" rate of 8.75% for foreign earnings, payable over 10 years	Increase EITC by 10% Eliminate all deductions except for charitable giving and mortgage interest Eliminate estate tax	Eliminate all tax loopholes and deductions, including mortgage interest deduction and charitable contribution deduction	Opposed to gas tax increase	Reduce corporate tax rate to 25%; eliminate payroll tax for those under 21 and over 62	Reduce corporate/business tax rate to 15%
Eliminate capital gains and dividends taxes	Reduce corporate tax rate to 15%	Eliminate capital gains tax	Eliminate estate tax; eliminate itemized deductions (except for charitable contributions); eliminate most corporate deductions	Lower capital gains rate to 15 percent	Eliminate taxes on capital gains and dividends		Eliminate deductions; retain charitable giving and mortgage interest deductions	
Eliminate estate tax and AMT	No deferment for corporate foreign earnings One-time foreign earnings repatriation rate of 10%	25% max rate on passthroughs Corporate bond interest tax exempt	Double standard deduction; expand EITC	Double R&D credit for businesses with earnings under \$20 million	Six-month tax "hiatus" for repatriation of corporate foreign earnings; 10% of repatriated earnings must be invested in impoverished areas			
Abolishes IRS	Eliminate carried interest exemption	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	Reduce carried interest exemption	Permit immediate deduction of business expenses for machinery, equipment and buildings	Lower corporate tax rate below other country's levels		Opposes carbon tax	
		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	Establish "low" repatriation rate for foreign earnings Move to territorial tax system	Eliminate estate tax and AMT			
		25% tax credit to any business that offers four 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"					
			Phase out wind energy tax credit over 3-5 years					

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

2016 Presidential Candidate Tax Positions (Democrats)

Hillary Clinton (D-NY)	Bernie Sanders (I-VT)
Supports "Buffet Rule" (minimum tax rate of 30% on individuals making more than \$1 million dollars per year)	Income Tax Rates: 37% above \$250,000 43% above \$500,000 48% above \$2 million 52% above \$10 million
4% surtax on income over \$5 million a year	
Favors lower taxes for middle class earners	
Close business tax loopholes	Increase estate taxes: \$7 million = 45% \$10 million = 52% \$50 million = 55% \$1 billion = additional 10% surtax
Eliminate carried interest loophole	6.2% income-based health care tax paid for by employers
Would tax capital gains on sliding scale that rewards holding onto assets longer	2.2% income-based health care tax paid for by households
Would provide 15% credit to corporations that share profits with employees (capped at 10% of employees' wage)	Replace AMT, PEP, and Pease limitation with a 28% limit on the value of itemized deductions
Would cap deductions for wealthy at 28% and use revenue generated to offset education plan	Tax capital gains at same rate as income for households earning above \$250,000
Tax cut for middle class families for child care	Prevent corporate inversions and earnings strippings of foreign companies
\$1,500 business tax credit for hiring workers (per worker)	Prohibit American corporations from deferring federal income taxes on profits of offshore subsidiaries
Would roll back tax provisions tying executive compensation to corporate performance, including stock options	Opposed to tax loopholes for oil and gas companies
Would eliminate coal, oil and gas tax breaks; would provide tax incentives for renewable sources of energy	Opposed to "Cadillac tax" on high-end health insurance plans under the ACA
Open to raising social security payroll tax cap for wealthier earners	Clean Energy Worker Just Transition Act would use revenue raised by preventing corporate inversions to fund worker transition programs
Repeal "Cadillac tax" on expensive health care plans under the Affordable Care Act (ACA)	Permanently extend the production tax credit for renewable electricity generation (Clean Energy Investment Act (CEIA))
\$6,000 credit for long-term caregivers of aging parents/grandparents	Permanently extend the Investment Tax Credit for advanced clean energy property, and expand the 30% credit to offshore wind facilities (CEIA)
Impose financial transaction tax to disincentivize high frequency trading	Make permanent the tax credit for investments in equipment for advanced clean energy manufacturers (CEIA)
Impose "exit tax" on on untaxed overseas earnings of companies that give up their residence in the United States; require companies in the United States to control 50% of the combined entity in order to expatriate	Permanently extend the deduction for energy-efficient commercial building property (CEIA)
39% tax credit on equity investments made by manufacturers in towns that have experienced economic downturns, claimed over seven years as a part of the existing New Markets Tax Credit	Permanently extend the tax credit for energy-efficient new homes (CEIA)
	Permanently extend tax credits for homeowners and other individual taxpayers for upgrades that improve the energy efficiency of their homes (CEIA)
	Permanently extend the 30% tax credit for homeowners and other noncommercial end users for solar PV, solar water heating, fuel cell, and geothermal heat pumps, and extend the 30% tax credit to energy storage systems (CEIA)
	Eliminate the current 200,000 vehicles per manufacturer eligibility cap for electric-drive vehicles, increase the maximum available amount of the tax credit from \$7500 to \$10,000 and make the tax
	Permanently extend the tax credit for medium- and heavy-duty hybrid vehicles (CEIA)
	Extend through the end of 2022 the \$1.01 per gallon tax credit for advanced biofuels that are derived from cellulosic or algae-based feedstocks (CEIA)
	Extend through the end of 2022 the \$1.00 per gallon tax credit for biodiesel and for renewable diesel fuels (CEIA)
	Extend through the end of 2022 a special allowance that enables a taxpayer to deduct 50% of the cost of plant property associated with the production of second generation biofuels derived from cellulosic or algae-based feedstocks in the year that the property is placed in service
	Extend through the end of 2022 a tax credit of up to 30% of the installation cost (but not to exceed \$100,000) for certain alternative fuel infrastructure (CEIA)
	Permanent Extension of Parity of Exclusion From Income For Employer-Provided Mass Transit And Parking Benefits (CEIA)