

2020 DEMOCRATIC PRESIDENTIAL CANDIDATES' POSITIONS ON TAXES & INVESTMENTS -- 12/12/2019

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	TCJA OPPOSE/ ROLL BACK	CREATE WEALTH TAX	RAISE TOP INDIV. RATES	RAISE CAPITAL GAINS TAX RATES	REVERSE TCJA ESTATE TAX CUTS	REVERSE TCJA CORPORATE & BUSINESS TAX CUTS	CREATE FINANCIAL TRANSACTION TAX	CREATE CARBON TAX	EITC/CTC EXPANSION S1138; HR3157	CTC EXPAND ONLY S690; HR1560	PAYROLL TAX FOR PAID LEAVE S463; HR1185
BENNET	Voted Against					End 20% pass-through deduction			Yes	Yes	Yes
BIDEN	Roll Back		Yes to 39.6%; 28% deduction cap	Equalize rates above \$1M; tax gains at death		Raise US rate to 28% / offshore to 21%; other changes for \$1.7 trillion	Maybe				
BOOKER	Voted Against			Equalize rates; create mark-to- market system; end stepped-up basis	Yes: 2009 level & higher rates	Yes corp tax cuts		Yes	Yes	Yes	Yes
BULLOCK				Equalize rates		Raise corp rate to 28%					
BUTTIGIEG	Roll Back	Yes	Yes to 39.6%; maybe 50%	Equalize rates for top 1%; create mark- to-market system		Raise corp rate to 35%	Maybe	Yes	Proposes similar reforms		
CASTRO	Roll Back			Equalize rates; create mark-to- market system; end stepped-up basis	Shift to inheritance tax	Maybe		Yes	Proposes similar reforms		
DELANEY	Voted Against		Yes to 39.6%	Equalize rates		Raise corp rate to 27%		Yes: rev. neutral			
GABBARD	Voted Against						Yes			Yes	Yes
KLOBUCHAR	Voted Against		Supports 47% on richest 0.2%	Equalize rates; also 30% on richest 0.2%		Raise corp rate to 25%		Maybe	Yes	Yes	Yes
SANDERS	Voted Against	Yes	Yes to 70%	Equalize rates	Yes: 2009 level & higher rates	Yes to 35%; raise foreign rate to domestic rate; close all loopholes	Yes		Yes	Yes	Yes
STEYER	Roll Back	Yes			Yes						
WARREN	Voted Against	Yes: 2% on >\$50M; 6% on >\$1B	Yes	Equalize rates; create mark-to- market system; end stepped-up basis	Yes: 2009 level & higher rates	Raise corp rate to 35% on domestic and foreign profits; add 7% surtax on domestic/foreign rates; end accl. depreciation	Yes	Yes	Yes	Yes	Yes
WILLIAMSON	Roll Back	Yes	Yes			Yes corp tax cuts	Yes	Yes			
YANG				Equalize rates			Yes	Yes			