

ISSUE	REVENUE/COST ESTIMATES for 2021	YES	NO
Should the top income tax rate be raised from 37% to 39.6% for those who earn over \$400,000 per year?	+\$20-\$25.1 Billion		
Should the capital gains tax rate be raised from 20% to 39.6% for those who earn over \$1 Million per year?	+\$14.2 Billion		
Should the personal itemized deductions be limited for those who earn over \$400,000 per year?	+\$16-\$23.7 Billion		
Should the earned income credit for those who make between \$15,820-\$56,844 be expanded to include childless workers age 65 and older?	-\$4-\$6 Billion over 10 years		
Should the child tax credit be increased from \$2,000 per child to \$3,000 per child?	-\$101.5 Billion		
Should the child and dependent care tax credit be increased from \$1,200 per child to \$8,000 per child?	-\$6 Billion		
Should there be a new tax credit for first-time homebuyers of up to \$15,000?	-\$12 Billion		
Should the tax due on any student loan that is forgiven be eliminated?	-\$4 Billion over 10 years		
Should Social Security payroll taxes be imposed for those who earn more than \$400,000 per year (current cap is \$137,700)?	+\$64-\$73.2 Billion		

ISSUE	REVENUE/COST ESTIMATES for 2021	YES	NO
Should the corporate income tax rate be raised from 21% to 28%?	+\$40.9-\$57 Billion		
Should the tax on companies with foreign profits be doubled?	+\$16-\$26 Billion		
Should the tax deduction for "Qualified Business Income" be reduced or eliminated for those who earn over \$400,000 per year?	+\$26-\$29.9 Billion		
Should there be a 15% minimum tax on corporations with income over \$100 Million?	+\$7.9-\$21 Billion		
Should the value of inherited assets as of the date of death (step-up in cost basis) be eliminated?	+\$10 Billion		
FINAL SCORE - Add all tallies from the "Yes" and "No" columns (this should total 14)	A lot of \$		

NOTE: Revenue/cost estimates are based upon Fiscal Fact Number 730 (September 2020) by the Tax Foundation and the Penn Wharton Budget Model and reflect estimates for 2021 unless otherwise stated.

FINAL SCORE CALCULATION: If you have 8 or more in the "Yes" column you generally support the Biden tax policy. Conversely, if you have 8 or more in the "No" column, you generally support the Trump tax policy.