

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		
<b>FINAL SCORE</b> - 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.