

Taxes

Year	Pres.	House	Senate	Democrats	Republicans		Top Tax Rate
1900	R	R	R	We denounce the lavish appropriations of recent Republican Congresses, which have kept taxes high and which threaten the perpetuation of the oppressive war levies.	The Dingley Act, amended to provide sufficient revenue for the conduct of the war, has so well performed its work that it has been possible to reduce the war debt in the sum of \$40,000,000. So ample are the Government's revenues and so great is the public confidence in the integrity of its obligations that its newly-funded two per cent bonds sell at a premium. The country is now justified in expecting, and it will be the policy of the Republican party to bring about, a reduction of the war taxes.		
1901	R	R	R				
1902	R	R	R				
1903	R	R	R				
1904	R	R	R				
1905	R	R	R				
1906	R	R	R				
1907	R	R	R				
1908	R	R	R	We favor an income tax as part of our revenue system, and we urge the submission of a constitutional amendment specifically authorizing Congress to levy and collect a tax upon individual and corporate incomes, to the end that wealth may bear its proportionate share of the burdens of the Federal Government.			
1909	R	R	R				
1910	R	R	R				
1911	R	D	R				
1912	R	D	R				
1913	D	D	D			16th Amendment passes allowing	7%
1914	D	D	D				7%
1915	D	D	D				7%
1916	D	D	D				15%
1917	D	D	D			Revenue Act of 1917	67%
1918	D	D	D			Revenue Act of 1918	77%
1919	D	R	R				73%
1920	D	R	R	The continuance in force in peace times of taxes devised under pressure of imperative necessity to produce a revenue for war purposes is indefensible and can only result in lasting injury to the people. The Republican Congress persistently failed, through sheer political cowardice, to make a single move toward a readjustment of tax laws which it denounced before the last election and was afraid to revise before the next election.	The burden of taxation imposed upon the American people is staggering; but in presenting a true statement of the situation we must face the fact that, while the character of the taxes can and should be changed, an early reduction of the amount of revenue to be raised is not to be expected.		73%
1921	R	R	R			Revenue Act of 1921	73%
1922	R	R	R				58%

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1923	R	R	R				43.50%
1924	R	R	R	The income tax was intended as a tax upon wealth. It was not intended to take from the poor any part of the necessities of life. We hold that the fairest tax with which to raise revenue for the federal government is the income tax. We favor a graduated tax upon incomes, so adjusted as to lay the burdens of government upon the taxpayers in proportion to the benefits they enjoy and their ability to pay.	Carelessness in levying taxes inevitably breeds extravagance in expenditures. The wisest of taxation rests most rightly on the individual and economic life of the country.	Revenue Act of 1924	46%
1925	R	R	R				25%
1926	R	R	R			Revenue Act of 1926 reduces taxes	25%
1927	R	R	R				25%
1928	R	R	R	Three times since the World War the Democrats in Congress have favored a reduction of the tax burdens of the people in face of stubborn opposition from a Republican administration; and each time these reductions have largely been made for the relief of those least able to endure the exactions of a Republican fiscal policy.	Wise administrative management under Republican control and direction has made possible a reduction of over a billion eight hundred million dollars a year in the tax bill of the American people. Four separate tax reduction measures have been enacted, and millions of those least able to pay have been taken from the tax rolls.	Revenue Act of 1928	25%
1929	R	R	R				24%
1930	R	R	R				25%
1931	R	R	R				25%
1932	R	R	R			Revenue Act of 1932	63%
1933	D	D	D				63%
1934	D	D	D			Revenue Act of 1934	63%
1935	D	D	D				63%
1936	D	D	D			Revenue Act of 1936	79%
1937	D	D	D				79%
1938	D	D	D			Revenue Act of 1938	79%
1939	D	D	D				79%
1940	D	D	D		Public spending has trebled under the New Deal, while tax burdens have doubled. Huge taxes are necessary to pay for New Deal waste and for neglected national defense. We shall revise the tax system and remove those practices which impede recovery and shall apply policies which stimulate enterprise.	Revenue Act of 1940	81%
1941	D	D	D			Revenue Act of 1941	81%
1942	D	D	D			Revenue Act of 1942	88%
1943	D	D	D			Withholding on salaries and wages introduced	88%
1944	D	D	D	adaptation of tax laws to an expanding peacetime economy, with simplified structure and war- time taxes reduced or repealed as soon as possible.	As soon as the war ends the present rates of taxation on individual incomes, on corporations, and on consumption should be reduced as far as is consistent with the payment of the normal expenditures of government in the postwar period.	Individual Income Tax Act of 1944	94%
1945	D	D	D			Revenue Act of 1945	94%

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1946	D	D				86.45%
1947	R	R				86.45%
1948	R	R	We favor the reduction of taxes, whenever it is possible to do so without unbalancing the nation's economy, by giving a full measure of relief to those millions of low-income families on whom the wartime burden of taxation fell most heavily. The form of tax reduction adopted by the Republican 80th Congress gave relief to those who need it least and ignored those who need it most.	The maintenance of Federal finances in a healthy condition and continuation of the efforts so well started by the Republican Congress to reduce the enormous burden of taxation in order to provide incentives for the creation of new industries and new jobs, and to bring relief from inflation.	Revenue Act of 1948	82.13%
1949	D	D				82.13%
1950	D	D			Revenue Act of 1950	84.36%
1951	D	D			Revenue Act of 1951	91%
1952	D	D	We believe in fair and equitable taxation. We oppose a Federal general sales tax. We adhere to the principle of ability to pay. . . As rapidly as defense requirements permit, we favor reducing taxes, especially for people with lower incomes. But we will not imperil our Nation's security by making reckless promises to reduce taxes. We deplore irresponsible assertions that national security can be achieved without paying for it.			92%
1953	R	R				92%
1954	R	R			IRS Code of 1954	91%
1955	D	D				91%
1956	D	D	We pledge ourselves to equitable tax revisions and monetary policies designed to combine economic progress with economic justice. We condemn the Republican use of our revenue and money systems to benefit the few at the expense of the vast majority of our people . . . The Republican tax policy has joined hands in an unholy alliance with the hard-money policy. Fantastic misrepresentation of the Government's budgetary position has been used to deny tax relief to low- and middle-income families, while tax concessions and handouts have been generously sprinkled among potential campaign contributors to Republican coffers. The disastrously reactionary farm program, the hardhearted resistance to adequate expansion of Social Security and other programs for human well-being, and favoritism in the award of Government contracts, all have watered the economic tree at the top and neglected its roots.	Further reductions in taxes with particular consideration for low and middle income families.		91%
1957	R	D				91%
1958	R	D				91%
1959	R	D				91%

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1960 R	D	D		Our tax structure should be improved to provide greater incentives to economic progress, to make it fair and equitable, and to maintain and deserve public acceptance.		91%
1961 D	D	D				91%
1962 D	D	D				91%
1963 D	D	D				91%
1964 D	D	D	We will seek further tax reduction—and in the process we need to remove inequities in our present tax laws. In particular we should carefully review all our excise taxes and eliminate those that are obsolete. Consideration should be given to the development of fiscal policies which would provide revenue sources to hard-pressed state and local governments to assist them with their responsibilities.	We pledge a credit against Federal taxes for specified State and local taxes paid, and a transfer to the States of excise and other Federal tax sources, to reinforce the fiscal strength of State and local governments so that they may better meet rising school costs and other pressing urban and suburban problems such as transportation, housing, water systems and juvenile delinquency	Tax Reform Act of 1964	77%
1965 D	D	D				70%
1966 D	D	D				70%
1967 D	D	D				70%
1968 D	D	D	We will continue to use tax policy to maintain steady economic growth by helping through tax reduction to stimulate the economy when it is sluggish and through temporary tax increases to restrain inflation. To promote this objective, methods must be devised to permit prompt, temporary changes in tax rates within prescribed limits with full participation of the Congress in the decisions. . . We support a proposal for a minimum income tax for persons of high income based on an individual's total income regardless of source in order that wealthy persons will be required to make some kind of income tax contribution, no matter how many tax shelters they use to protect their incomes. We also support a reduction of the tax burden on the poor by lowering the income tax rates at the bottom of the tax scale and increasing the minimum standard deduction. No person or family below the poverty level should be required to pay federal income taxes.	Tax reforms will also be required to preserve the competitiveness of American goods. . . Not the least important aspect of this problem is the relative obsolescence of machinery in this country. An equitable tax write-off is necessary to strengthen our industrial competitiveness in the world.		75.25%
1969 R	D	D			Tax Reform Act of 1969	77%
1970 R	D	D				71.75%
1971 R	D	D				70%

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1972 R	D	D	<p>Tax reform directed toward equitable distribution of income and wealth and fair sharing of the cost of government . . . In recent years, the federal tax system has moved precipitously in the wrong direction. Corporate taxes have dropped from 30 per cent of federal revenues in 1954 to 16 per cent in 1973, but payroll taxes for Social Security—regressive because the burden falls more heavily on the worker than on the wealthy—have gone from ten per cent to 29 per cent over the same period. If legislation now pending in Congress passes, pay-roll taxes will have increased over 500 per cent between 1960 and 1970—from \$144 to \$755—for the average wage earner. Most people earning under \$10,000 now pay more in regressive payroll tax than in income tax. . . The cost of government must be distributed more fairly among income classes. We reaffirm the long-established principle of progressive taxation —allocating the burden according to ability to pay —which is all but a dead letter in the present tax code.</p>	<p>We reject the deceitful tax "reform" cynically represented as one that would soak the rich, but in fact one that would sharply raise the taxes of millions of families in middle-income brackets as well. We reject as well the lavish spending promised by the opposition Party which would more than double the present budget of the United States Government. This, too, would cause runaway inflation or force heavy increases in personal taxes. . . Taxes and government spending are inseparable. Only if the taxpayers' money is prudently managed can taxes be kept at reasonable levels.</p>		70%
1973 R	D	D				70%
1974 R	D	D				70%
1975 R	D	D				70%
1976 R	D	D	<p>Economic justice will also require a firm commitment to tax reform at all levels. In recent years there has been a shift in the tax burden from the rich to the working people of this country. . . We will strengthen the internal revenue tax code so that high income citizens pay a reasonable tax on all economic income.</p>	<p>The Republican Party advocates a legislative policy to obtain a balanced federal budget and reduced tax rates. While the best tax reform is tax reduction, we recognize the need for structural tax adjustments to help the working men and women of our nation. To that end, we recommend tax credits for college tuition, postsecondary technical training and child care expenses incurred by working parents.</p>	Tax Reform Act of 1976	70%
1977 D	D	D			Tax Reduction and Simplification Act of 1977	70%
1978 D	D	D			Revenue Act of 1978	70%
1979 D	D	D				70%
1980 D	D	D	<p>We commit ourselves to targeted tax reductions designed to stimulate production and combat recession as soon as it appears so that tax reductions will not have a disproportionately inflationary effect. We must avoid untargeted tax cuts which would increase inflation. . . Reductions provided to individuals must be weighted to help low and middle income individuals and families, to improve consumer purchasing power, and to enhance a growing economy while maintaining and strengthening the overall progressive nature of the tax code.</p>	<p>But we believe it is essential to cut personal tax rates out of fairness to the individual. . . The Republican Party believes balancing the budget is essential but opposes the Democrats' attempt to do so through higher taxes. We believe that an essential aspect of balancing the budget is spending restraint by the federal government and higher economic growth, not higher tax burdens on working men and women. . . Reduce tax rates on individuals and businesses to increase incentives for all Americans and to encourage more savings, investment, output and productivity, and more jobs for Americans</p>		70%

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1981 R	D	R			Economic Recovery Tax Act of 1981	69.13%
1982 R	D	R			Tax Equity and Fiscal Responsibility Act of 1982	50%
1983 R	D	R				50%
1984 R	D	R	<p>Our tax code must produce sufficient revenue to finance our defense and allow for investment in our future, and we will ask every America to pay his or her fair share. But by broadening the tax base, simplifying the tax code, lowering rates, and eliminating unnecessary, unfair and unproductive deductions and tax expenditure, we can raise the revenues we need and promote growth without increasing the burden on average taxpayers. . . Ronald Reagan's tax program gave huge breaks to wealthy individuals and to large corporations while shifting the burden to low and moderate income families. The Democratic Party is pledged to reverse these unsound policies. We will cap the effect of the Reagan tax cuts for wealthy Americans and enhance the progressivity of our personal income tax code, limiting the benefits of the third year of the Reagan tax cuts to the level of those with incomes of less than \$60,000. . . Cut taxes but raise more revenues. Arm to the teeth. Growth with stable prices. Tight money and no hard times. It just did not work out that way. Worse, there was never any reason to expect that it would. Reagan's kind of tax cuts were based neither on rational economic theory nor on any empirical evidence. And wishing simply did not make it so. George Bush was right when he called Reaganomics "voodoo economics".</p>	<p>The Republican Party pledges to continue our efforts to lower tax rates, change and modernize the tax system, and eliminate the incentive-destroying effects of graduated tax rates. We therefore support tax reform that will lead to a fair and simple tax system and believe a modified flat tax—with specific exemptions for such items as mortgage interest—is a most promising approach.</p>	Reagan Tax Reform Act of 1984	50%
1985 R	D	R				50%
1986 R	D	R			Tax Reform Act of 1986	50%
1987 R	D	D				38.50%
1988 R	D	D	<p>Investing in America and reducing the deficit requires that the wealthy and corporations pay their fair share and that we restrain Pentagon spending.</p>	<p>The Republican Party restates the unequivocal promise we made in 1984: We oppose any attempts to increase taxes. Tax increases harm the economic expansion and reverse the trend to restoring control of the economy to individual Americans.</p>		28%
1989 R	D	D				28%
1990 R	D	D			Omnibus Budget Reconciliation Act of 1990	28%
1991 R	D	D				31%

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1992 R	D	D	People should share in society's common costs according to their ability to pay. In the last decade, mounting payroll and other taxes have fallen disproportionately on the middle class. We will relieve the tax burden on middle class Americans by forcing the rich to pay their fair share.	The simple truth for the American people is this: The only safeguard between themselves and Democrat tax increases is the use of the veto by George Bush and enough Republican votes in Congress to sustain it. . . The truth is that the Democrat philosophy of bigger government and rigorous redistribution of income requires them to push for ever increasing spending and ever higher taxes. . . We commend those congressional and senatorial candidates who pledge to oppose tax rate increases.		31%
1993 D	D	D			Omnibus Budget Reconciliation Act of 1993	39.60%
1994 D	D	D				39.60%
1995 D	R	R				39.60%
1996 D	R	R	President Clinton and Democrats in Congress expanded the Earned Income Tax Credit, cutting taxes to help 40 million Americans in 15 million working families -- without a single Republican vote. . . Today's Democratic Party is committed to targeted tax cuts that help working Americans invest in their future, and we insist that any tax cuts are completely paid for, because we are determined to balance the budget.	The Clinton tax increase has produced the second-highest tax burden in American history. Federal tax collections now consume more than one-fifth of our total economic output. Federal, state, and local taxes take more than 38 cents out of every dollar the American family earns. The federal tax burden alone is now approaching a record 25 percent of family income. . . To protect the American people from those who would undo their forthcoming victory over big government, we support legislation requiring a super-majority vote in both houses of Congress to raise taxes.		39.60%
1997 D	R	R				39.60%
1998 D	R	R				39.60%
1999 D	R	R				39.60%
2000 D	R	R	The Bush tax slash takes a different course. It is bigger than any cut Newt Gingrich ever dreamed of. It would let the richest one percent of Americans afford a new sports car and middle class Americans afford a warm soda. It is so out-of-step with reality that the Republican Congress refused to enact it. It would undermine the American economy and undercut our prosperity. Under the leadership of Al Gore, Democrats want to give middle class families tax cuts they can use - tax cuts that will put their own values into action and that will not injure the economic vitality they rely on. Democrats seek the right kind of tax relief - tax cuts that are specifically targeted to help those who need them the most.	To guard against future tax hikes, we support legislation requiring a super-majority vote in both houses of Congress to raise taxes. We will prohibit retroactive taxation and will not tolerate attempts by federal judges to impose taxes. Because of the vital role of religious and fraternal benevolent societies in fostering charity and patriotism, they should not be subject to taxation.		39.60%
2001 R	R	D			Tax Relief Act of 2001. Lowers tax rates, repeals estate tax, increases contributions on 401ks and IRAs	39.10%
2002 R	R	D				38.60%

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2003	R	R			Tax Relief Reconciliation Act of 2003	35%
2004	R	R	We want a tax code that rewards work and creates wealth for more people, not a tax code that hoards wealth for those who already have it. With the middle class under assault like never before, we simply cannot afford the massive Bush tax cuts for the very wealthiest. We should set taxes for families making more than \$200,000 a year at the same level as in the late 1990s, a period of great prosperity when the wealthiest Americans thrived without special treatment. We will cut taxes for 98 percent of Americans and help families meet the economic challenges of their everyday lives. And we will oppose tax increases on middle class families, including those living abroad.	We believe that good government is based on a system of limited taxes and spending. Furthermore, we believe that the federal government should be limited and restricted to the functions mandated by the United States Constitution. The taxation system should not be used to redistribute wealth or fund ever-increasing entitlements and social programs. . . We support legislation requiring a super-majority vote in both houses of Congress to raise taxes. . . But due to the lack of indexing, the broad base and reach of the current AMT will make it apply increasingly to middle-income taxpayers.		35%
2005	R	R				35%
2006	R	R				35%
2007	R	D				35%
2008	R	D	We will not increase taxes on any family earning under \$250,000 and we will offer additional tax cuts for middle class families. For families making more than \$250,000, we'll ask them to give back a portion of the Bush tax cuts to invest in health care and other key priorities.	Sound tax policy alone may not ensure economic success, but terrible tax policy does guarantee economic failure. Along with making the 2001 and 2003 tax cuts permanent so American families will not face a large tax hike, Republicans will advance tax policies to support American families, promote savings and innovation, and put us on a path to fundamental tax reform. . . The Alternative Minimum Tax, a stealth levy on the middle-class that unduly targets large families, must be repealed. . . We support a major reduction in the corporate tax rate so that American companies stay competitive with their foreign counterparts and American jobs can remain in this country. . . As a transition, we support giving all taxpayers the option of filing under current rules or under a two-rate flat tax with generous deductions for families. . . Ever since those tax cuts were enacted, the Democratic Party has been clear about its goals: It wants to raise taxes by eliminating those Republican tax reductions. The impact on American families would be disastrous . . . Their promises to aim their tax hikes at families with high incomes is a smokescreen; history shows that when Democrats want more money, they raise taxes on everyone.		35%
2009	D	D				35%
2010	D	D				35%

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2011 D	R	D				35%
2012 D	R	D	Now he's fighting to stop middle class families and those aspiring to join the middle class from seeing their taxes go up and to extend key tax relief for working families and those paying for college, while asking the wealthiest and corporations to pay their fair share.	We reject the use of taxation to redistribute income, fund unnecessary or ineffective programs, or foster the crony capitalism that corrupts both politicians and corporations. . . Reform the tax code by reducing marginal tax rates by 20 percent across-the-board in a revenue-neutral manner . . . Eliminate the taxes on interest, dividends, and capital gains altogether for lower and middle-income taxpayers . . . End the Death Tax . . . Repeal the Alternative Minimum Tax. . . To level the international playing field, and to spur job creation here at home, we call for a reduction of the corporate rate to keep U.S. corporations competitive internationally, with a permanent research and development tax credit, and a repeal of the corporate alternative minimum tax. . . We call for a Constitutional amendment requiring a super-majority for any tax increase with exceptions for only war and national emergencies, and imposing a cap limiting spending to the historical average percentage of GDP so that future Congresses cannot balance the budget by raising taxes.	American Taxpayer Relief Act of 2012	35%
2013 D	R	D				39.60%
2014 D	R	D				39.60%
2015 D	R	R				39.60%
2016 D	R	R	At a time of massive income and wealth inequality, we believe the wealthiest Americans and largest corporations must pay their fair share of taxes. Democrats will claw back tax breaks for companies that ship jobs overseas, eliminate tax breaks for big oil and gas companies, and crack down on inversions and other methods companies use to dodge their tax responsibilities. We will make sure that our tax code rewards businesses that make investments and provide good-paying jobs here in the United States, not businesses that walk out on America. . . Donald Trump and the Republican Party would do the opposite and provide trillions in tax cuts for millionaires, billionaires, and corporations at the expense of working families, seniors, and the health of our economy.	Republicans consider the establishment of a pro-growth tax code a moral imperative. More than any other public policy, the way government raises revenue — how much, at what rates, under what circumstances, from whom, and for whom — has the greatest impact on our economy's performance. . . Wherever tax rates penalize thrift or discourage investment, they must be lowered. Wherever current provisions of the code are disincentives for economic growth, they must be changed. We will not divide the American people into winners and losers. . . We propose to level the international playing field by lowering the corporate tax rate to be on a par with, or below, the rates of other industrial nations.		39.60%
2017 R	R	R			Tax Cuts and Jobs Act of 2017	39.60%
2018 R	R	R				37%
2019 R	D	R				37%

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2020	R	D	R	<p>Democrats will take action to reverse the Trump Administration's tax cuts benefiting the wealthiest Americans and rewarding corporations for shipping American jobs overseas. . . We will make sure the wealthy pay their fair share in taxes. We will make sure investors pay the same tax rates as workers and bring an end to expensive and unproductive tax loopholes, including the carried interest loophole. Corporate tax rates, which were cut sharply by the 2017 Republican tax cut, must be raised, and "trickle-down" tax cuts must be rejected. Estate taxes should also be raised back to the historical norm.</p>			37%
				<p>* Top Marginal Rates available at https://www.taxpolicycenter.org/statistics/historical-highest-marginal-income-tax-rates</p>			
				<p>* See also https://taxfoundation.org/historical-income-tax-rates-brackets/</p>			