



AMERICANS
for TAX REFORM

Federal Taxpayer Protection Pledge Q and A

When did the pledge begin?

Candidates and elected officials began taking the pledge in 1986. After President Reagan's Tax Reform Act of 1986 was passed; many taxpayers feared that some politicians would raise income tax rates. With President Reagan's support and endorsement, Americans for Tax Reform and a broad-based coalition of groups including the U.S. Chamber of Commerce, the National Federation of Independent Businesses and hundreds of taxpayer groups throughout the nation began to ask all candidates for public office to "take the pledge." Every year, all Members of Congress are asked to take the pledge by Americans for Tax Reform, and all challengers are asked to take the pledge during each election cycle.

How many Members of Congress have taken the pledge?

As of July 7, 2009, 172 members of the House of Representatives and 34 members of the Senate have taken the pledge.

Just what does the pledge commit a Member of Congress to do?

The pledge commits a member to oppose and vote against any effort to raise the federal income tax on individuals or corporations. The pledge does not stand in the way of any tax decreases or revenue neutral changes to the income tax.

What if I wanted to trade one tax deduction or credit for another of equal value?

No problem. The pledge only opposes changes in tax deductions or credits that increase the tax burden on Americans. Former Ways and Means Chairman Bill Archer had proposed restoring tax deductibility of health insurance for the self-employed and trading it for a tax credit of equal value that gives preference to businesses that sell television and radio stations to certain politically favored groups. As this is revenue neutral, the pledge is not violated.

What about a cut in the capital gains tax that would increase revenue?

A cut in tax rates is always allowed under the pledge. Americans for Tax Reform strongly supports reducing the capital gains tax rate. All tax rate reductions that increase revenue due to economic growth are allowable under the pledge and are greatly desired.

Do I have to take the pledge every time I run for office?

No. A candidate only needs to take the pledge once. Candidates are always welcome to take the pledge each election cycle and show their continued support of taxpayers.

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