



U.S. House of Representatives  
COMMITTEE ON WAYS AND MEANS

# HOW TAX REFORM HELPS MIDDLE-CLASS AMERICANS THROUGHOUT LIFE

House Republicans are delivering tax reform that will provide **more jobs, fairer taxes, and bigger paychecks** for the American people. Here's how our unified framework for tax reform will help middle-class Americans and their families throughout their lives:



## Starting a Career

**Unleashing job creation:** The lowest tax rates in modern history for American businesses of all sizes will help them grow our economy and create more job opportunities for hardworking Americans throughout the nation.

**0%/12%, 25%, 35%:** A simpler, fairer tax code with just three individual tax brackets instead of seven will better reward Americans' hard work and allow them to keep more of their paychecks.

**Doubling the standard deduction:** Protects more of every paycheck from taxes and helps make the tax code so straightforward that 9 out of 10 Americans will be able to file on a form as simple as a postcard.



## Buying a Home

**Protecting a tax benefit for mortgage interest:** Ensures that middle-class Americans will have access to tax relief to help them achieve the American dream of homeownership.



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## Raising a Family & Putting Kids Through Higher Education

**Enhanced Child Tax Credit:** One simpler and larger tax benefit to help middle-class parents with the cost of raising children.

**Maintaining higher education tax relief:** Helps families save for and better afford tuition and higher education expenses.



## Starting a New Business

25%: Main Street job creators will no longer be taxed at individual rates that can be higher than 40%. Instead, small businesses will be taxed at no more than 25%, allowing Americans to keep more of their money to grow a new start-up and create jobs.



## Giving Back

**Preserving a tax benefit for charitable contributions:** Encourages and rewards Americans who give back to their local church, charity, or community organization.



## Preparing for Retirement

**Rewarding saving and investment:** Provides tax relief to help more middle-class families plan for the future, save, and invest for a more comfortable and secure retirement.



## For Your Children & Grandchildren

**Repealing the Death Tax:** Americans will no longer face double – or even triple – taxation on family assets or family-owned businesses when they pass down their life's work to the next generation.



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