



# A BETTER WAY

OUR VISION FOR A CONFIDENT AMERICA

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# A BETTER WAY

OUR VISION FOR A CONFIDENT AMERICA

One thing is clear – the American people feel like their voices aren't being heard in government. The status quo won't fix that nor the problems they are facing day in and day out.

After seven years of the President's top-down, government-knows-best approach, we're putting forward a better way that looks beyond this President to what we can achieve in 2017 and beyond. It's a way that trusts people to make their own decisions and pursue their own version of the American dream. It's a choice for our future.

House Republicans want to restore a Confident America and get us back on track. We want an America where every man, woman, and child feels secure in their lives and in their futures.

This bold, forward-looking agenda uses ideas from around the country to tackle some of the biggest challenges of our time: constitutional authority; jobs and economic growth; health care; national security; and poverty.



# A BETTER WAY TO UPHOLD OUR CONSTITUTION

## OUR PRINCIPLE

*In a Confident America, the government upholds the Constitution and works for the people, not the other way around.*

Just as the size of government has grown, so has its arrogance. Washington spends money it isn't authorized to spend. It takes power it isn't given. It ignores laws it is required to execute. It doesn't listen, and it certainly doesn't care to learn. The Founders insisted on a separation of powers to protect our constitutional liberties. But over time, especially in recent decades, the executive branch has collected more power for itself, enabled by a judiciary that defers to the bureaucracy and a Congress that has yielded some of its most fundamental duties. James Madison warned that the Constitution is "a mere parchment barrier" unless each branch asserts its powers to keep the others in check. This concentration of power ultimately comes at the expense of the people, who rightly feel detached from – distrustful of – their government.



## KEY FACTS

# \$310 billion

The amount spent on agencies and programs that had already expired or were about to expire

# 100,000

The current backlog on FOIA requests

# 81

Average number of major regulations from the Obama administration each year

# 2/3

Two out of every three dollars we spend is outside of Congress's control

## OUR IDEAS

1. Require the chair of each authorizing committee to make recommendations for the disposition of unauthorized programs, agencies, and departments within his or her jurisdiction.
2. Encourage every member of Congress to work with committee chairs to authorize and reform programs, as well as reiterate existing ways to address the unauthorized appropriations and legislative provisions in appropriations bills.

3. Congress must draft legislation more clearly to limit executive discretion and to ensure proper consultation with affected parties. Legislation should also include precise language detailing who a law is designed to benefit, in what way, and for what period of time.
4. Pass a law requiring any federal official who establishes or implements a formal or informal policy to refrain from enforcing a federal law, or who becomes aware of such a policy, to report to Congress on the reason for the nonenforcement.
5. Enact a judicial procedure permitting the House, the Senate, or both chambers together to receive expedited review of a lawsuit against the executive branch for failure to execute the law.
6. Strengthen the ability of inspectors general to identify fraud within the agency they oversee, to gather relevant evidence for investigations, and to identify and prevent improper or fraudulent payments.
7. Conduct oversight to ensure agencies are fully implementing the *Federal Records Act* (FRA) and reform the FRA to incentivize agencies to preserve records in electronic format and strengthen accountability for those who deliberately violate federal recordkeeping laws.
8. Strengthen the *Freedom of Information Act* (FOIA) by conducting robust oversight and passing legislative reforms to limit the ability to withhold information from public records.
9. Reform the *Administrative Procedure Act* to require federal agencies to use the least costly methods of fulfilling congressional mandates and to publicize the regulatory costs and benefits.
10. End judicial deference to agencies under the Chevron and Auer doctrines that makes it easier for agencies to overreach the bounds of their statutory powers.
11. Require presidential administrations to disclose full information on regulations in development, including regulatory objectives, costs, legal bases, and status of development.
12. Require agencies to write regulations in clear, plain language—and publish them online.
13. Require all federal agencies to submit major regulations to Congress for approval.
14. Strengthen oversight of agencies that impose significant regulations without public comment.

15. Strengthen the *Congressional Review Act* so agencies submit their new regulations to Congress for review.
16. Reform the *Congressional Review Act* to allow a single, up-or-down vote on “midnight regulations” issued by outgoing administrations.
17. Institute new congressional channels of action to disapprove of executive branch overreach to replace the use of unicameral legislative-veto mechanisms.
18. Codify the government-wide regulatory review and coordination function of the Office of Information and Regulatory Affairs.
19. Pass all annual appropriations bills.
20. Work with the Senate to remove the impediments to passing annual appropriations bills.
21. Committees of jurisdiction should complete comprehensive reviews of all spending that is not subject to annual appropriations, and make recommendations on reforms necessary to restore congressional control over the funding of agencies and programs.
22. Overhaul the outdated and needlessly complex *Congressional Budget Act*.
23. Prohibit executive-directed spending through settlement provisions that provide for donations to non-victim third party groups in circumvention of Congress’s spending and oversight authority.
24. Promote the strategic use of limitations, funding conditionality, and funding availability to make congressional action in appropriations bills more effective.
25. Strengthen the *Anti-Deficiency Act* to prevent illegal spending by the executive branch.
26. Foster better relationships with agency heads and engage in frequent member briefings before and after hearings.
27. Make federal agency spending data more accessible, searchable, and reliable.
28. Push agencies to make budget and expenditure Information accessible through centralized online dashboards and in machine-readable, standardized formats.
29. Link financial data and performance data across the federal government.
30. Require agencies to post additional information about federal spending online.
31. Clarify the criminal contempt statute and expedite Congress’s ability to civilly enforce subpoenas.



# A BETTER WAY TO GROW OUR ECONOMY

## OUR PRINCIPLE

*A Confident America is the best place in the world to live, work, build things, start a business, and raise a family.*

Regulations are important. They help protect our health, safety, and well-being, and provide firm rules for us to live by. But taken beyond their initial purpose – and to an extreme – regulations can stifle innovation and infringe upon liberty. The current system is costly and closed to innovation. In 2015, regulations cost us \$1.89 trillion in lost productivity and growth. Put another way, if our regulatory system were a country, it would have the world's 9th largest economy, behind India. Indeed, red tape is an empire in its own right. There are no limits to the amount of regulatory costs Washington can impose each year. Few old regulations are taken off the books. And where we see new sources of innovation – from energy to the internet itself – regulators see new chances for control. Even Congress is complicit, having delegated broad authority to unelected bureaucrats. Regulators can regulate first and never have to answer questions later, while you have little recourse or say in the process. All this adds up to a system that favors established interests – big government, big labor, and big business – over hardworking Americans and consumers.

## KEY FACTS

**70**

The age of our outdated law that governs regulators

**2.35 million**

New jobs potential due to America's energy boom

**21**

Percentage surge in checking fees thanks to Dodd-Frank

**840,000**

Number of students whose financial aid is jeopardized by education regulations

**400**

The number of pages of FCC internet regulations

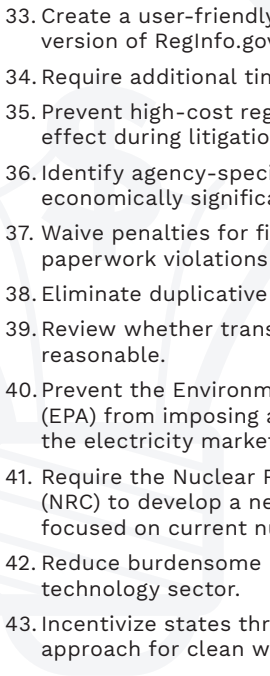


# A BETTER WAY TO GROW OUR ECONOMY

## OUR IDEAS

1. Provide incentives to federal agencies to rely on non-regulatory approaches.
2. Federal agencies should defer to state and local governments.
3. Pursue agency-by-agency reforms to identify whether federal regulation is actually required.
4. Adopt federal regulatory approaches based on states' successes.
5. Require advance notice of proposed major rulemakings.
6. Extend the five-year mandatory review period for air quality rules to ten years.
7. Empower states to regulate hydraulic fracturing.
8. Rein in the use of "guidance" to advance significant regulatory changes.
9. Demand meaningful opportunities for public input in the rulemaking process.
10. Eliminate frivolous lawsuits.
11. Eliminate class-action lawsuits for the non-injured or noncomparable injuries.
12. Eliminate lawsuits that abusively add innocent businesses or individuals.
13. Eliminate abusive sue-and-settle decrees and settlements.

14. Require agencies to have cost-benefit analysis for new rulemakings.
15. Codify a complete prohibition on requiring permits for normal farming, ranching, and silviculture activities, as well as pond, ditch construction, and maintenance.
16. Sunset regulatory programs through the reauthorization process.
17. Give less judicial deference to agencies.
18. Institute federal regulatory system budgeting tools to tame runaway federal regulatory costs.
19. Stop agencies from creatively interpreting the law's requirements to avoid compliance.
20. Conduct robust oversight over agency compliance with the statute's requirements.
21. Create an independent commission to assess regulations.
22. Require congressional approval of new major regulations.
23. Amend the *National Environmental Protection Act* (NEPA) to prohibit the agency from circumventing the rulemaking process.
24. Reform *NEPA* to eliminate delays and unnecessary duplication.
25. Clarify that *NEPA* does not allow for the establishment of "proxy" analysis in the absence of environmental impacts.
26. Require the Securities and Exchange Commission (SEC) to pay closer attention to the needs of small businesses.
27. Require the SEC to act on recommendations that will help small businesses and startups access the capital markets.
28. Modernize the regulatory regime of Business Development Companies (BDCs).
29. Create a consumer-friendly, science-based, uniform food-labeling framework for products.
30. Require regulations to have jobs analysis, as well as the impacts on low-income households.
31. Require consideration of cumulative regulatory impacts and codify features of the executive orders on rulemaking.
32. Require costly federal regulations based upon public data.

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- A large, faint, light-colored graphic of a lightbulb is positioned in the background of the page, centered vertically and horizontally. The lightbulb is simple in design, with a rounded top and a base that tapers slightly.
33. Create a user-friendly dashboard or enhanced version of RegInfo.gov.
  34. Require additional time for public comment.
  35. Prevent high-cost regulations from taking effect during litigation.
  36. Identify agency-specific reforms for less economically significant regulations.
  37. Waive penalties for first-time, non-harmful paperwork violations by small businesses.
  38. Eliminate duplicative paperwork requirements.
  39. Review whether transmission rates are just and reasonable.
  40. Prevent the Environmental Protection Agency (EPA) from imposing additional constraints on the electricity markets.
  41. Require the Nuclear Regulatory Commission (NRC) to develop a new regulatory framework focused on current nuclear technologies.
  42. Reduce burdensome regulations in the financial technology sector.
  43. Incentivize states through a “bottom-up” approach for clean water regulations.
  44. Repeal the “waters of the United States” rule.
  45. Require EPA and Army Corps of Engineers to develop a new proposal consistent with the law.
  46. Ensure that no infrastructure project gets caught up in red tape because it crosses the Canadian or Mexican border.
  47. Remove impediments to investment in existing hydropower facilities.
  48. Streamline approvals of new hydropower facilities.
  49. Create deadlines for federal approvals of natural gas export facilities.
  50. Require federal regulators to consider the energy security implications of decisions.
  51. Eliminate unnecessary staff and programs in the Nuclear Regulatory Commission.
  52. Repeal all climate-change regulations under the *Clean Air Act*.
  53. Repeal EPA’s two rules under the Clean Power Plan targeting new and existing electric generating units.



54. Require clear net benefit to block domestic energy projects.
55. Rewrite the 2017-2022 Five Year Outer Continental Shelf (OCS) Oil and Natural Gas Leasing Plan to encourage offshore energy production.
56. Permit offshore seismic research and analysis through the Department of Interior.
57. Eliminate duplicative agencies that regulate offshore energy development.
58. Give states greater access to management decisions and responsibilities over federal lands within their borders.
59. Give states opportunity to manage the leasing, exploration, production, and reclamation within their borders.
60. Adhere to strict permitting deadlines in the regulatory process.
61. Increase into the science used in *Endangered Species Act* (ESA) listing determinations.
62. Provide clear recovery goals for ESA listings.
63. Turn the Consumer Financial Protection Bureau (CFPB) into a bipartisan, five-member commission.
64. Subject CFPB to congressional appropriations to bring accountability and transparency to their operations.
65. Establish an Inspector General for the CFPB.
66. Tailor regulations to fit a bank or credit union's small size and business model.
67. Let financial institutions appeal exam findings without incurring retaliation from a regulator.
68. Allow more small banks and savings and loans to access capital.
69. Allow lenders to customize loans to a borrower's individual needs.
70. Modify the definitions of a mortgage originator and a high-cost mortgage.
71. Provide clarity to the calculation of points and fees in mortgage transactions.
72. Give Mortgage Loan Officers flexibility to move from depository institutions to non-depository institutions.
73. Stop the CFPB from banning financial products that many consumers want or need.

74. Create a small business advisory board.
75. Bring the CFPB into the normal and transparent congressional appropriations process.
76. Repeal indirect auto lending guidance rules that hurt people trying to buy a car.
77. Support solutions-based approaches to the unbanked and underbanked.
78. Repeal the harmful “fiduciary” rule.
79. Streamline regulations for banks.
80. End bailouts and “too big to fail.”
81. Repeal bureaucrats’ ability to grant special government protection to big financial companies.
82. Repeal harmful provisions of Dodd-Frank.
83. Expand the Securities and Exchange Commission’s (SEC) and the Department of Justice’s (DOJ) authority to obtain monetary penalties for the most serious securities law violations.
84. Significantly increase the cap for the most serious securities law violations.
85. Increase the maximum civil penalty amounts that can be assessed for violations involving financial institutions.
86. Improve the SEC’s enforcement program.
87. Increases transparency of Financial Stability Oversight Council (FSOC).
88. Make FSOC and the Office of Financial Research part of the regular congressional appropriations process.
89. Require the Federal Reserve to give transparency about the factors leading to its monetary policy decisions.
90. Subject the Federal Reserve to the congressional appropriations process.
91. Set requirements to improve transparency and accountability in the National Credit Union Administration’s budgeting process.
92. Permit private persons to compel the SEC to seek legal remedies in a civil action.
93. Prevent federal banking agencies from abusing executive power.
94. Preserve important risk management contracts for energy suppliers.

95. Protect important non-bank financial institutions' ability to serve end-users.
96. Retain safe harbors for commodity hedgers from position limits.
97. Ensure stronger protections for consumers against identity theft and fraud.
98. Ensure that sensitive information submitted to the government is fully protected from cyberattack.
99. Repeal onerous higher education regulations.
100. Reform the rulemaking process at the Department of Education.
101. Advance responsible policies to strengthen retirement security.
102. Hold the rogue National Labor Relations Board accountable to workers and employers.
103. Prevent the Federal Communications Commission (FCC) from using broad grants of authority to make the rules up as it goes along
104. Require FCC rules to expire absent justification for their continued existence.
105. Improve FCC process and transparency



# A BETTER WAY TO FIX HEALTH CARE

## OUR PRINCIPLE

*In a Confident America,  
everyone has access to  
quality, affordable  
health care.*

Obamacare is making health care worse by the day. It drives up premiums and deductible costs for individuals, families, and businesses. It forces people off the plans they like. It fuels waste, fraud, and abuse. And it cannot be fixed. Its knot of regulations, taxes, and mandates cannot be untangled. Obamacare must be fully repealed so we can start over and take a new approach.

## KEY FACTS

**48**

The number of ideas on health care reform in the GOP plan

**\$3,775**

Average premium increase for job-based coverage

**37**

Number of times President Obama said Americans could keep their health care plan if they liked it

**\$1.058 trillion**

Dollars of tax hikes under Obamacare

**2 million**

Number of jobs expected to vanish by 2025 due to Obamacare penalties

**500**

The number of the 10,000 known diseases that have treatments. Our plan accelerates development and delivery of cutting-edge cures and treatments



# A BETTER WAY TO FIX HEALTH CARE

## OUR IDEAS

1. Repeal Obamacare
2. Provide all Americans with more choices, lower costs, and greater flexibility.
3. Protect our nation's most vulnerable.
4. Spur innovation in health care.
5. Allow purchasing coverage across state lines.
6. Expand opportunities for pooling
7. Preserve employee wellness programs
8. Protect employers flexibility for self-insurance
9. Expand choice through consumer directed-health care
10. Make coverage portable
11. Preserve employer sponsored health insurance
12. Address competition in insurance markets
13. Medical liability reform
14. Coverage protections
15. Pre-existing condition protections
16. Practical reforms
17. Continuous coverage protections
18. Fair premiums
19. State innovations grants
20. High-risk pools

21. One-time, safe harbor open enrollment period
22. Protect life
23. Conscious protections
24. Insure taxpayer dollars are not used to end life
25. Empower states and increasing flexibility
26. Promote innovation in health care
27. 21st Century Cures
28. Electronic health records
29. Protect and preserve Medicare
30. Immediate relief from Obamacare's raid on Medicare
31. Strengthen Medicare Advantage
32. Repeal the benchmark cap
33. Limit the administration's ability to arbitrarily cut Medicare Advantage
34. Open enrollment period
35. Repeal of the Independent Payment Advisory Board
36. Repeal of the Center for Medicare and Medicaid Innovation
37. Repeal of the ban on physician-owned hospitals
38. Repeal of the Bay State Boondoggle
39. Repeal of the disproportionate share hospital cuts
40. Medicare Advantage value-based insurance design
41. Medigap reform
42. Combining Medicare Parts A and B
43. Protecting the patient-doctor relationship
44. Uncompensated care reform
45. Medicare Compare
46. Match the Social Security retirement age
47. Reforming Medicaid with a block grant



# A BETTER WAY TO KEEP US SAFE AND FREE

## OUR PRINCIPLE

*A Confident America keeps its people safe, and keeps the peace in a dangerous world.*

Our nation's foreign policy is failing at nearly every turn. From refusing to enforce its red line in Syria, to legitimizing Iran's nuclear enrichment program, to its failed reset with Russia, to cavalierly dismissing the treat while the most dangerous terrorist organization in history emerged, the Obama administration has experimented with a new foreign policy concept – leading from behind – that can now be declared an unambiguous failure. Our enemies no longer fear us and our allies no longer trust us. Terrorists and rogue regimes are stepping up to fill the void, leading to a humanitarian catastrophe in Syria that is causing the worst refugee crisis in World War II.



# OUR IDEAS

1. Push our defenses outward and close security vulnerabilities in our transportation and immigration systems.
2. Streamline our security programs and strengthen information sharing.
3. Press our allies to better combat terrorist and foreign-fighter travel.
4. Prevent domestic radicalization and recruitment.
5. Prepare to respond to and recover from attacks.
6. Put in place robust, layered defenses to stop unlawful entry.
7. Gain operational control and situational awareness across the entire border.
8. Conduct enhanced screening of aliens seeking admission to the U.S. and bringing security vetting into the digital age.
9. Develop the means to track illegal aliens within the United States.
10. Detain and remove criminal aliens and restore overall immigration enforcement within the United States.
11. Treat U.S. network security as a central element of national security.
12. Keep pace with cyber threats and deploy effective countermeasures.
13. Improve federal assistance to state, local, and private-sector entities to protect networks.
14. Deter cyber adversaries and deliver justice to cyber assailants.
15. Find responsible solutions to the challenge of extremists and criminals “going dark” by using virtual safe havens.
16. Use all elements of national power to deny terrorists sanctuary to keep them on the run.
17. Adopt a wartime approach and keep all options on the table.
18. Shut down terrorist ratlines to and from conflict zones and safe havens.

19. Build a more active international coalition under strong U.S. leadership.
20. Develop a global strategy to win the war against Islamic terrorism.
21. Pursue long-term political solutions to keep terrorists from reemerging.
22. Combat extremist propaganda and empower credible voices.
23. Modernize America's overt outreach efforts.
24. Work with allies and partners to build capacity to counter-message terror groups.
25. Engage the private sector to leverage new technology and reach new audiences.
26. Promote liberty and human dignity as the great alternative to repression and terror.
27. Decisively tackle emerging threats before they metastasize.
28. Recognize that leadership will at times require the use of military force and the attendant sacrifices.
29. Lead our allies to secure our common interests.
30. Insist that our allies carry their share of the common burden.
31. Affirm that no foreign power will be allowed to dictate American action.
32. Underscore the importance of transatlantic alliances and modernize NATO.
33. Stand up to Russian aggression and bolster countries like Ukraine.
34. Recognize that our alliance with Israel is a cornerstone of stability in the Middle East.
35. Stop appeasement of Iran by tightening sanctions and confront regime hostility.
36. Engage allies and partners in Asia to counter a nuclear North Korea and to manage China's ambitions and aggressive actions.
37. Combat proliferation of weapons of mass destruction and reemphasize deterrence.
38. Deepen relations with emerging powers like India.
39. Increase joint military exercises, training, and assistance and expedite defense sales.
40. Negotiate beneficial trade agreements that improve our economy and create jobs at home.

41. Advance the role of trade in expanding development abroad.
42. Prioritize foreign aid programs that build self-sufficiency in partner countries.
43. Hold foreign aid recipients accountable and use clear benchmarks to measure success.
44. Recognize that promoting freedom and human rights aligns America's values with its strategic self-interests and bolsters our alliance structure and international standing.
45. Prioritize human freedom as part of diplomatic relations with foreign governments.
46. Strengthen civil society, transparency, accountability, and the rule of law abroad.
47. Support reforms to empower women in closed and transitioning societies.
48. Advance economic reforms and trade pacts that further democratic development.
49. Use U.S. assistance and strategic investments to incentivize political progress and stimulate improvements in education and health.
50. Reauthorize and reform key agencies including State Department and the United States Agency for International Development.
51. Revitalize our international broadcasting.
52. Protect freedom of the Internet.
53. Reform our development assistance.
54. Provide the resources and support our troops and their families need.
55. Support the military readiness of our troops and direct needed resources to the manpower, skills, equipment, and capabilities necessary to perform, efficiently and effectively, the missions assigned by the commander in chief.
56. Conduct fair, aggressive, and thorough congressional oversight of the Pentagon, its policies, and its programs.
57. Continue foundational defense reforms in numerous areas, such as military health care, the commissary system, military justice, and the acquisition system.
58. Delay and simplify the DOD's organizational structure to improve performance, efficiency, and effectiveness.
59. Reform the military healthcare system to safeguard the readiness of our armed forces

while ensuring sustainable access to care for all beneficiaries.

60. End the Department of Veterans Affairs's monopoly on veterans' care, forcing the VA to operate more like a hospital system that must compete for funding, and affording veterans the option of receiving care through a community partner instead of the VA.
61. Require the VA to expand its partnerships with community providers.
62. Support research on the physical and mental health issues prevalent in the veteran community and incorporating promising developments into the veterans' healthcare system.
63. Aggressively oversee the VA to foster a new sense of commitment to its mission.
64. Reform the VA personnel system so that employees who do not meet the standards of service rightly expected of them will no longer be tolerated.
65. Enhance our intelligence capabilities by increasing integration and investments in technology.
66. Increase cyber-threat sharing with the private sector.
67. Maintain the legal authorities necessary to gather information on foreign intelligence targets.





# A BETTER WAY TO FIGHT POVERTY

## OUR PRINCIPLE

*If the American Dream isn't true for everyone, it isn't true for anyone. All of us should have the chance to make the most of our lives no matter where we start.*

Our country is all about striving, but too many of our people are stuck. Over the years, Washington has made many promises, created many programs, and spent many trillions to fight poverty. Yet today in America, if you are raised poor, you are just as likely to stay poor as you were 50 years ago. The key word here is “stay.” Our welfare system is rigged to replace work, not encourage work. Washington measures success by how many programs it creates, not by how many people it helps. The system traps families in a cycle of poverty, shuffling them from program to program instead of helping them break free altogether.

## KEY FACTS

### 46.7 million

Number of people, including more than one in five children, currently living in poverty

### \$22 trillion

Amount D.C. has spent to fight poverty, despite little change in the 50 years of the War on Poverty.

### 0

Number of cuts or increases in spending on the poor; instead investing more of what we are spending now in solutions that are working on the front lines.

### 13.8 million

The number of people living in highly-concentrated areas of poverty, which has nearly doubled since 2000.



# A BETTER WAY TO FIGHT POVERTY

## OUR IDEAS

1. Strengthen work requirements for welfare.
2. Encourage parents paying child support to find work.
3. Let states help unemployed learn new skills.
4. Reform Supplemental Security Income to give more services instead of cash.
5. Strengthen work requirements for food stamps.
6. Align housing benefits with welfare requirements.
7. Give states more flexibility to customize welfare programs.
8. Reimburse states more for effective programs and less for ineffective ones.
9. Make housing benefits portable.
10. Consolidate duplicative programs.
11. Let the Commission on Evidence-Based Policy do its work.
12. Use tiered-funding models for welfare programs.
13. Develop and use common metrics.
14. Base funding decisions on program results.
15. Expand access to program data.
16. Use social-impact financing.
17. Align program data.



18. Expand use of information technology to prevent incorrect payments.
19. Support research to advance high-quality services.
20. Improve coordination among welfare programs.
21. Help parents make informed education decisions.
22. Focus on success.
23. Prioritize services that work.
24. Support state and community efforts to address local needs.
25. Support state and local efforts to expand educational choice.
26. Empower state and local community leaders.
27. Increase transparency and accountability in education choices.
28. Align workforce development programs with in-demand jobs.
29. Ensure a limited federal role in K-12 education.
30. Empower states and families to make informed decisions about higher education.
31. Simplify and improve the federal student aid for higher education.
32. Promote innovation, access, and completion to reduce college costs.
33. Ensure strong accountability and a limited federal role in higher ed.
34. Ensure appropriate standards for child nutrition.
35. Improve flexibility for child nutrition programs.
36. Explore new delivery methods for child nutrition programs.
37. Prevent a taxpayer bailout of the Pension Benefit Guaranty Corporation.
38. Ensure pension plans are well-funded and employers remain in the system.
39. Protect access to affordable retirement advice.
40. Make it easier for employers to band together to offer 401(k)s.
41. Cut red tape for retirement advice.



# A BETTER WAY FOR TAX REFORM

## OUR PRINCIPLE

*We send too much money to Washington, D.C. and too many jobs overseas. In a Confident America, the IRS and the tax code work for people, not against us.*

We need a new tax code. It needs to be fair and simple for everyone. It should be so simple that most Americans can do their taxes on a form as simple as a postcard. Our tax code should be built for growth. It should help make the United States the best place in the world to hire and invest. And if we're going to have a better tax code, we need a better IRS, one that puts the taxpayers first. This blueprint offers a better way to dramatic reform—without increasing the deficit. It does so by promoting growth—of American jobs, wages, and ultimately the entire economy.

## KEY FACTS

**70,000**

The length of our entire federal tax law.

**20%**

The globally competitive corporate tax rate our plan proposes. The current rate, 35%, is the highest in the developed world.

**30**

Years since we last updated our tax code.

**\$150 billion**

Amount the IRS paid out in fraudulent EITC claims.

**3**

Number of tax brackets in our plan. Much simpler than the current 7.



# A BETTER WAY FOR TAX REFORM

## OUR IDEAS

1. Simplify, flatten, and lower tax rates.
2. Reduce taxes on cap gains, dividends, and interest.
3. Eliminate individual alternative minimum tax.
4. Eliminate the estate tax.
5. Establish business tax rates for pass throughs/sole proprietors.
6. Reduce tax on investment incomes.
7. Consolidate basic family taxes.
8. Consolidate basic standard deduction, additional standard deduction, and personal exemptions for families and individuals.
9. Consolidate child credit and personal exemptions for dependents.
10. Eliminate the marriage penalty.
11. Require individuals to provide social security numbers to claim refundable portion of child tax credit.
12. Continue the Earned Income Tax Credit (EITC).
13. Work to reform EITC to reduce fraud/erroneous payments.
14. Work to develop options for providing more effective work incentives.
15. Simplify education tax benefits.
16. Individual tax base will be compensation received.
17. Families and individuals will include in income any compensation related to employment or self-employment.
18. Continue tax incentives for retirement savings.

19. Work to develop options for overall approach to retirement savings.
20. Eliminate all reductions except mortgage interest and charitable.
21. Repeal special-interest provisions/reductions.
22. Allow immediate write-offs of investments.
23. Lower the corporate tax rate to a flat tax of 20%.
24. Repeal corporate Alternative Minimum Tax (AMT).
25. American Business Competitive Tax.
26. Businesses can deduct interest expense against any interest income.
27. Net interest expense can be carried forward indefinitely.
28. Work to develop special rules with respect to interest expense for financial service companies.
29. NOLs will be allowed to carry forward indefinitely.
30. Carrybacks of Net Operating Losses (NOLs) will be prohibited.
31. Preserves the last-in-first-out (LIFO) method of accounting.
32. Work to evaluate options for making the treatment of inventory more effective.
33. Business credit to encourage Research and Development (R&D).
34. Work to make R&D credit more effective.
35. Eliminate self-imposed export penalty by moving to destination-based tax system.
36. Replace worldwide tax approach with territorial tax system.
37. Move towards a consumption based tax.
38. Eliminate the bulk of the subpart F rules.
39. Only foreign personal holding company rules will continue.
40. Work to consider appropriate treatment of individuals working in today's global economy.
41. Streamline IRS into service-based units.
42. IRS team dedicated to helping taxpayers apply the new tax code.
43. IRS with enforced taxpayer bill of rights.
44. IRS with modern and secure system.
45. Eliminate IRS oversight board.
46. Stop unrelated IRS activities.
47. Eliminate regulations and rules.



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