

	<b>Obama</b>
Income Tax Rates	<p>Raise highest ordinary income tax rates from 36% back to 39.6% for families with incomes greater than \$250,000. This is a relative increase of 10%</p> <p>Keep lower rates for low/middle income families, plus certain credits for very low income families.</p>
Taxes on Capital Gains	<p>Raise capital gains tax rates from 15% to 20% <i>or more</i> for families with incomes greater than \$250,000. That's a relative increase of 25%.</p>
Taxes on Dividends	<p>Raise tax on qualified dividends to the same rates as ordinary income, that is, from 15% to as much as 39.6%. That's a relative increase of as much as 264%.</p>
Estate Tax	<p>Make permanent the estate tax exclusion which goes to \$3.5 million from the current \$2 million in 2009. That's a decrease from the Republican goal of a \$5 million permanent exclusion.</p>
Social Security Taxes	<p>Raise Social Security taxes for upper income families with wages above \$250,000.</p>
Changes to Tax Deductions and Credits	<p>New tax credits for students and homeowners who do not itemize</p>