



ADVOCATES FOR JUSTICE, INSPIRED BY CATHOLIC SISTERS

## Principles of Tax Justice

*Our federal tax code contributes to damaging inequality in our nation and must be reshaped to ensure all pay their fair share. We are called to invest in a society that will meet the needs of all, especially those at the economic margins; this is a core tenet of our faith teaching. Tax reform should make the tax code more progressive, raise revenue to support vital programs, and decrease inequality. Tax justice will be a step toward mending the gap in income and wealth and toward a society and an economy of inclusion.*

*NETWORK welcomes tax reform that makes the tax code more just. We should all be able to file our taxes with the confidence that every person and business contributes their fair share towards the common good. Our principles of tax justice require us to look closely at undue preference in the tax code, find opportunities to strengthen supports that lift people out of poverty, and increase investment in our shared future.*

✓ **Tax rates should be progressive and everyone should pay their fair share.**

Businesses, wealthy citizens, and multinational corporations must pay their fair share. Tax legislation will close tax breaks and loopholes for the wealthiest among us and ensure that the individuals and groups who benefit most from our national resources contribute most to our national wellbeing.

- *Priorities:* Close the Estate Tax loophole (Paying a Fair Share Act, S. 955, H.R. 2159) and the Carried Interest loophole (Carried Interest Fairness Act, S. 1020, H.R. 2295), reject the Pass-Through tax break and crack down on corporate tax avoidance by supporting the Stop Tax Haven Abuse Act (S. 851, H.R. 1932) and the Corporate EXIT Fairness Act (H.R. 1931).

✓ **Tax revenue should pay for valuable public investments and set us on a sustainable path.**

Tax reform must generate adequate funds to invest in our people and our communities. Our nation faces rising challenges and we need revenue to ensure the viability of insurance programs that workers have paid into and to fund vital programs that support life and dignity.

- *Priorities:* Secure ample and reliable funding for Social Security, Medicaid, Medicare, nutrition programs, and other positive public programs for present and future generations of Americans.

✓ **A just tax system should help us build a more equitable society and begin to reverse the damaging inequality created by prior tax breaks designed to benefit the wealthiest.**

Tax reform must benefit low-income families. Tax policies must not tax workers into poverty, and no low-income workers should pay more in taxes as a result of reform.

- *Priorities:* Expand the Earned Income Tax Credit, protect the Child Tax Credit for immigrants and further expand it to benefit low-income families, increase assistance to low income renters and encourage the development of low income housing.



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25 E Street NW, Suite 200 | Washington, DC 20001

[info@networklobby.org](mailto:info@networklobby.org) | [www.networklobby.org](http://www.networklobby.org) | [www.networkadvocates.org](http://www.networkadvocates.org)  
[www.facebook.com/NETWORKLobby](https://www.facebook.com/NETWORKLobby) | [www.twitter.com/@NETWORKLobby](https://www.twitter.com/@NETWORKLobby)