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**ANALYZING SIGNIFICANT PROPOSED TAX LAW CHANGES BY MAJOR
PRESIDENTIAL CANDIDATES**

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Abstract

The presidential candidates for the two major parties in the 2024 U.S. elections have proposed contrasting tax proposals. Key among the proposals are changes to the corporate and individual tax rates, repeal of the increased standard deductions, and most of the other temporary individual tax changes scheduled to expire at the end of calendar year 2025. This paper proposes to analyze the effects on cash flow for owners of the various types of business entities.

Conference Track

Accounting