

# Increasing American Investment Through Corporate Tax Reform



## AT&T Supports Broad-Based Comprehensive Reform Of The U.S. Corporate Tax System.

Economic growth is essential for robust private sector investment.

Private sector investment in the U.S., measured as a percentage of the nation's Gross Domestic Product (GDP), is at its lowest in generations.<sup>1</sup>

*Today, the United States has the highest corporate tax rate in the developed world at 35%.<sup>2</sup>*



Fixing our broken tax code is essential to jump-starting private sector investment and accelerating economic growth.

That rate should be lowered to make it more competitive with our global trading partners and help encourage greater domestic investment and job creation here in the U.S.

Existing proposals in Congress include positive features to make America more competitive globally.



These include: the reduction in the top corporate rate to 20%, the immediate expensing of investments and an international tax system that is more in line with other major countries.

AT&T supports taking a broad approach towards tax reform that considers these (and other) proposals comprehensively, rather than in isolation.

Broad consensus exists that we now have a once-in-a-generation opportunity to address this issue in a comprehensive way.

AT&T encourages all interested stakeholders to join the discussion and work with legislators to help find a reform solution that works.

**At AT&T, we are confident that these reforms will encourage all businesses to step up their capital investment plans. Indeed, significant and comprehensive tax reform will put AT&T in a position to invest more, such as in efforts to expand our broadband fiber and wireless buildout.**

1. [Restoring Investment in America's Economy](#), Robert D. Atkinson, Information Technology and Innovation Foundation, June 2016  
2. [Corporate Income Tax Rates around the World](#), 2016, Kyle Pomerleau and Emily Potosky, The Tax Foundation, August 18, 2016

