

Kristina Knickerbocker Supports The Largest Tax Increase In American History Which Would Cost The Average Ohio Family \$3,000 Per Year By Reducing The Child Tax Credit And Raising Taxes On Social Security, Tips And Overtime.

Knickerbocker Opposed The Passage Of The One Big Beautiful Bill Act. “Mike Turner doesn’t show up. Not when we try to meet with him, not for the town halls, not for the people his votes hurt most. When I reached out about the One Big Beautiful Bill and how it would kill my patients and devastate families like mine, he didn’t even try to respond. So I decided if he won’t show up for us, I will. #OH10” (Kristina Knickerbocker, [Twitter](#), 9/20/26)

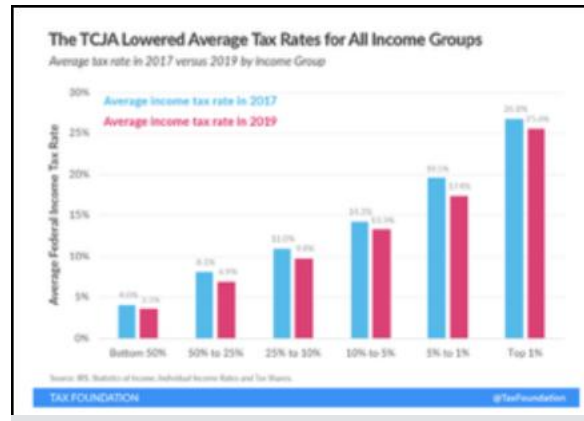


(Kristina Knickerbocker, [Twitter](#), 9/20/26)

INCOME TAX

One Big Beautiful Bill Act Makes The 2017 Tax Cuts Permanent. “Republicans look to make permanent the individual income and estate tax cuts passed in Trump’s first term, in 2017, plus enact promises he made on the 2024 campaign trail to not tax tips, overtime and interest on some auto loans.” (Kevin Freking and Lisa Mascaro, “House Republicans Narrowly Passed Trump’s ‘Big, Beautiful’ Bill. Here’s What’s In It,” [PBS](#), 5/22/25)

The Tax Cuts And Jobs Act Lowered The Average Tax Rates For All Income Groups. (“Tax Cuts And Jobs Act (TCJA),” [Tax Foundation](#), Accessed: 2/26/24)

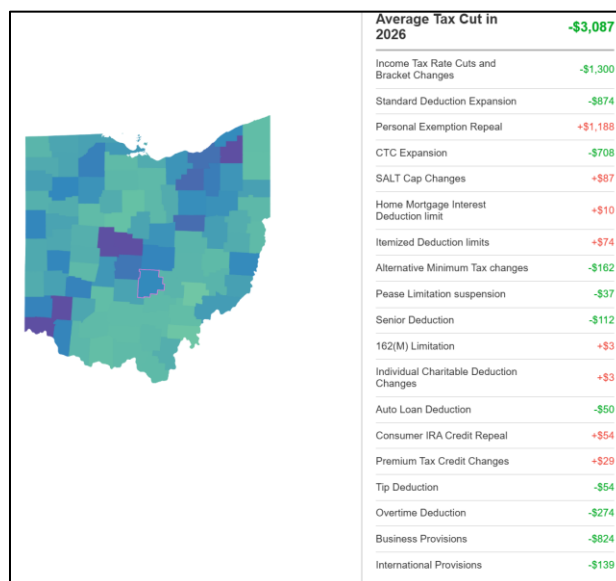


(“Tax Cuts And Jobs Act (TCJA),” [Tax Foundation](#), Accessed: 2/26/24)

In April 2019, The New York Times Reported That The 2017 Tax Bill Cut Taxes For A Large Majority Of Americans. “If you’re an American taxpayer, you probably got a tax cut last year. And there’s a good chance you don’t believe it. Ever since President Trump signed the Republican-sponsored tax bill in December 2017, independent analyses have consistently found that a large majority of Americans would owe less because of the law. Preliminary data based on tax filings has shown the same.” (Ben Casselman and Jim Tankersley, “Face It: You (Probably) Got A Tax Cut,” [The New York Times](#), 4/14/19)

The House Bill Provided \$4.5 Trillion To Extend The 2017 Tax Cuts And Jobs Act Provisions, Which Are Set To Expire At The End Of 2025. “As written, the House bill also provided \$4.5 trillion to extend President Donald Trump's 2017 Tax Cuts and Jobs Act provisions, which expire at the end of this year.” (Elizabeth Elkind, “Trump Budget Bill Extending First-Term Tax Cuts Survives House Vote,” [Fox News](#), 2/25/25)

According To The Tax Foundation, The Expiration Of The Tax Cuts And Jobs Act Tax Provisions Would On Average Raise Taxes In Ohio By Over \$3,000. Garrett Watson, “US Taxpayers to See a Nearly \$2,300 Average Tax Cut in 2026 Under the Big Beautiful Bill,” [Tax Foundation](#), 2/24/26)



(Garrett Watson, “US Taxpayers to See a Nearly \$2,300 Average Tax Cut in 2026 Under the Big Beautiful Bill,” [Tax Foundation](#), 2/24/26)

CHILD TAX CREDIT

Kaptur Voted Against The One Big Beautiful Bill Act, Which Increases The Child Tax Credit

The One Big Beautiful Bill Makes Permanent The Child Tax Credit From The 2017 Tax Cuts And Job Act Which Is Claimed By Millions Of Families. “The current \$2,000 Child Tax

Credit, claimed by over forty million families, is permanently extended.” (Mike Palicz, “List Of Tax Cuts In The Big, Beautiful Bill,” [Americans for Tax Reform](#), 6/2/25)

The One Big Beautiful Bill Also Temporarily Increases The Maximum Allowable Credit For Families. “If enacted, the House bill would make permanent the maximum \$2,000 credit passed via the Tax Cuts and Jobs Act, or TCJA, of 2017. Without action from Congress that tax break will revert to \$1,000 after 2025. The House bill would make the highest child tax credit \$2,500 from 2025 through 2028. After that, the credit’s top value would revert to \$2,000 and be indexed for inflation. (Kate Dore, “House Republican Budget Bill Boosts Maximum Child Tax Credit To \$2,500 – Here’s Who Qualifies,” [CNBC](#), 5/22/25)

NO TAX ON TIPS

Kaptur Voted Against The One Big Beautiful Bill Act, Which Would Eliminate Income Taxes On Tipped Wages For Those Making Less Than \$160,000, Saving The Average Tipped Worker \$1,800 Annually

The One Big Beautiful Bill Act Contains A Provision That Allows For A Tax Deduction For All Tips Received. “(a) IN GENERAL.—There shall be allowed as a deduction an amount equal to the qualified tips received during the taxable year that are included on statements furnished to the by the taxpayer on Form 4137 (or successor).” ([H.R. 1](#), Introduced: 5/20/25)

The One Big Beautiful Bill Act Contains A Provision That Would Eliminate Federal Income Taxes On Tips For Individuals Earning Less Than \$160,000. “It would create a new tax deduction eliminating federal income taxes on tips for people working in jobs that have traditionally received them, as long as they make less than \$160,000 in 2025. The Trump administration would publish a list of qualifying occupations within 90 days of the bill’s signing.” (Wyatte Grantham-Phillips and Jonathan J. Cooper, “What To Know About ‘No Tax On Tips,’ Trump’s Tax Pledge That’s In The GOP Budget Bill,” [PBS](#), 5/22/25)

According To The Tax Policy Center, The Removal Of Income Tax On Tips Would Give Tipped Workers An Average Tax Cut Of \$1,800. “Even among tipped workers, benefits would be limited. TPC estimated only about 60 percent of households with tipped workers would benefit if they could deduct tips from taxable income. Their average tax cut: about \$1,800.” (Howard Gleckman, “Exempting Tips From Federal Income Tax Would Benefit Very Few Workers,” [Tax Policy Center](#), 9/19/24)

Leaving Out Those Who Already Don’t Pay Federal Income Tax, Roughly 63% Of Tipped Workers Would See A Reduction In Their Tax Burden. “For many low-income Americans, payroll taxes, rather than the income tax, are the biggest taxes they pay. Roughly 37 percent of tipped workers already don’t owe any federal income tax, according to an estimate from the Budget Lab at Yale.” (Alicia Parlapiano and Andrew Durden, “An Illustrated Guide To Who Really Benefits From ‘No Tax On Tips,’” [The New York Times](#), 6/5/25)

NO TAX ON OVERTIME

Kaptur Voted Against The One Big Beautiful Bill Act, Which Would Reduce Taxes On Overtime Pay, Saving The Average Overtime Worker Between \$1,400 And \$1,750 Per Year

The One Big Beautiful Bill Act (OBBA) contains a provision that allows for a tax deduction for all qualified overtime pay. ““(a) IN GENERAL.—There shall be allowed as a deduction an amount equal to the qualified overtime compensation received during the taxable year.” ([H.R. 1](#), Introduced: 5/20/25)

HEADLINE: “Work Overtime? You May Soon Get a Tax Cut.” (Andrew Duehren, “Work Overtime? You May Soon Get A Tax Cut.,” [New York Times](#), 6/6/25)

Work Overtime? You May Soon Get a Tax Cut.

Once a seemingly offhand remark at a campaign rally, President Trump's pledge to not tax overtime could become federal law.

(Andrew Duehren, "Work Overtime? You May Soon Get A Tax Cut.," [New York Times](#), 6/6/25)

The Tax Break Would Be Available To Almost All American Workers Who Work Overtime And Are Paid An Hourly Wage. "Under the sprawling domestic policy bill that Republicans pushed through the House and are preparing to steer through the Senate, the tax break would be limited. It would be available only to Americans who, under federal law, must be paid at a time-and-a-half rate for working any time exceeding 40 hours in a week. That's a broad group that includes almost all Americans who are paid an hourly wage, but many salaried workers would not be eligible." (Andrew Duehren, "Work Overtime? You May Soon Get a Tax Cut.," [New York Times](#), 6/6/25)

The White House Counsel Of Economic Advisers Estimates That The Average Overtime Worker Would Get Their Tax Burden Lowered By Between \$1,400 And \$1,750 Per Year. "The White House Council of Economic Advisers — who work for Trump — estimated that the average overtime worker would get a tax break of \$1,400 to \$1,750 per year until it expired in 2028." (Ryan Teague Beckwith, "Has The Overtime Tax Exemption Passed? Here's Where Things Stand," [NBC News](#), 5/30/25)

The Institute On Taxation And Policy Estimates It Would Save Overtime Workers An Average Of \$330, With A Range Of \$80 To \$940. "But An Analysis From The Institute On Taxation And Economic Policy Pegged The Average Tax Savings at a much lower \$330 per year. What's more, it found that it would benefit higher-income workers more, with the bottom 60% snagging an average of \$80 and the top 20% pocketing an average of \$940." (Ryan Teague Beckwith, "Has The Overtime Tax Exemption Passed? Here's Where Things Stand," [NBC News](#), 5/30/25)

The Provision Eliminating Taxes On Overtime Was Supported By Law Enforcement, Which Claimed It Would Help With Officer Retention And Morale

HEADLINE: "Trump's 'Big, Beautiful Bill' Wins Support From Police For Overtime Tax Elimination" (Emma Colton, "Trump's 'Big, Beautiful Bill' Wins Support From Police For Overtime Tax Elimination," [Fox News](#), 5/19/25)



(Emma Colton, "Trump's 'Big, Beautiful Bill' Wins Support From Police For Overtime Tax Elimination," [Fox News](#), 5/19/25)

Law Enforcement Supported The Provision Eliminating Taxes On Overtime Work And Claimed It Would Have A Positive Impact On Officer Retention And Morale. "FIRST ON FOX: Police officers are rallying behind a provision in President Donald Trump's 'big, beautiful bill' to end taxing overtime work, which they say would have a favorable ripple effect on officer retention and morale." (Emma Colton, "Trump's 'Big, Beautiful Bill' Wins Support From Police For Overtime Tax Elimination," [Fox News](#), 5/19/25)

DEATH TAX

Kaptur Voted Against The One Big Beautiful Bill Act, Which Would Increase The Exemption For The Death Tax

The One Big Beautiful Bill Act Contains A Provision That Increases The Estate And Gift Tax Exemption Amounts From \$5,000,000 To \$15,000,000. “(a) IN GENERAL.—Section 2010(c)(3) is amended— (1) in subparagraph (A) by striking ‘\$5,000,000’ and inserting ‘\$15,000,000’” ([H.R. 1](#), Introduced: 5/20/25)

The Current Estate Tax Exemption Of \$13,990,000 Was Set To Be Halved To Approximately \$7,000,000 As Part Of The Expiration Of The 2017 Trump Tax Cuts Prior To Its Extension In OBBA. “Currently, the gift and estate tax exemption for individuals is \$13.99 million (a combined \$27.98 million for married couples). However, this lofty exemption amount, created by the Tax Cuts and Jobs Act (TCJA), was not designed to be permanent. The TCJA called for the provision to ‘sunset’ at the end of 2025. Unless Congress extends it, on January 1, 2026, the exemption will be cut roughly in half to approximately \$7 million for each individual (adjusted for inflation).” (Azumwa Omietimi, “Gift And Estate Tax Changes On The Horizon: Are You Prepared?,” [ORBA](#), 4/29/25)

Without This Exemption Increase, An Individual With A \$10,000,000 Estate Would Go Instantly From Owning No Tax To \$1,350,000 In Taxes. “January 1, 2026, the exemption will be cut roughly in half to approximately \$7 million for each individual (adjusted for inflation). In addition, the gift and estate tax rate above the exemption will increase from 40% to 45%...Suppose, for example, that you have an estate worth \$10 million at the end of 2025. Assuming the exemption drops to \$7 million on January 1, 2026, your potential estate tax will have gone from zero to \$1.35 million overnight [(\$10 million – \$7 million) x 45%].” (Azumwa Omietimi, “Gift And Estate Tax Changes On The Horizon: Are You Prepared?,” [ORBA](#), 4/29/25)

This Raise In The Estate Tax Exemption Helps Farmers, As If The Exemption Was Allowed To Expire And Be Halved, Twice As Many Farms Would Have To Pay Estate Taxes. “Just last year, USDA estimated that if the estate tax exemption reverts to its pre-TCJA level, nearly twice as many farms in every sales class would have to pay estate taxes.” (Samantha Ayoub, “2025 Tax Cliff: ‘Death Taxes’ Threaten Farm Families,” [Farm Bureau](#), 4/21/25)

An Expiration Of The 2017 Trump Tax Cuts And Halving Of The Estate Tax Exemption Would See Farm Households’ Estate Tax Liabilities Increase By \$647 Million Instantly. “The authors estimate that the expiration of the temporary provisions of the ARPA and TCJA would increase farm households’ Federal income tax liabilities by \$8.9 billion and estate tax liabilities by \$647 million the year following expiration.” (Tia M. McDonald and Ron Durst, “An Analysis Of The Effect Of Sunsetting Tax Provisions For Family Farm Households,” [USDA](#), 2/24)

SOCIAL SECURITY

The One Big Beautiful Bill Act Provided \$6,000 In Additional Tax Deductions For Seniors Over The Ages Of 65 Who Make Less Than \$75,000

The One Big Beautiful Bill Act Provided \$6,000 In Additional Tax Deductions For Seniors Over The Ages Of 65 Who Make Less Than \$75,000. “OBBA permanently extends the doubled standard deduction from TCJA. It also provides an extra \$750 to the standard deduction for single taxpayers and \$1,500 for married couples in 2025 and adjusts those amounts for inflation yearly beginning in 2026. Altogether, these changes are projected to cost \$1.4 trillion from 2025-2034. On top of those increases to the standard deduction, OBBA adds an additional \$6,000 deduction (per individual) for taxpayers 65 or older. This new deduction supplements a preexisting addition to the standard deduction for seniors of \$2,000 for single filers and \$1,600 per qualifying individual for married filers. This addition to the standard deduction is not available to tax filers who itemize deductions. To be eligible, the taxpayer and their spouse (if married) must have Social Security numbers. The deduction will phase out at a 6% rate for single taxpayers earning more than \$75,000 and married taxpayers earning more than \$150,000. A single taxpayer (age 65+) earning \$85,000, for example, will be eligible for an additional deduction of \$5,400. The deduction will phase out entirely for single taxpayers with income above \$175,000 and married taxpayers with income above \$250,000.” (Emerson Sprick, “The 2025 Tax Bill: Additional \$6,000 Deduction For Seniors, Simplified,” [Bipartisan Policy Center](#),