

# Guiding Principles of Good Tax Policy

**Please urge your House members and senators to consider the framework within the guiding principles of good tax policy as they work together toward a balanced legislative package that includes substantial tax policies.**

## Background

- Discussions occur regularly among politicians, economists, tax practitioners, and others about changing national and subnational tax systems.
- Any suggestion for modifying tax rules — whether major or minor — raises the question of how to best analyze and compare proposals.
- A framework is needed to effectively change tax rules through an objective approach to improve compliance administrability and effectiveness.
- In response to the need for such a framework, **the AICPA developed the guiding principles of good tax policy as an aid to analyze and incorporate tax proposals that are balanced and in the best interest of the public.**
- The 12 guiding principles of good tax policy are:
  - Accountability to taxpayers
  - Appropriate government revenues
  - Certainty
  - Convenience of payment
  - Economic growth and efficiency
  - Effective tax administration
  - Fairness and equity
  - Information security
  - Minimum tax gap
  - Neutrality
  - Simplicity
  - Transparency and visibility

## AICPA Tax Policy & Advocacy Efforts

- The guiding principles of good tax policy stem from a tax policy and reform project started in the mid-1990s on possible avenues for the AICPA to help shape and inform congressional tax reform activities underway at the time.

## Background Information

- Officially released in 2001, subsequently updated in 2017 and again in 2025, the guiding principles are commonly cited and used as indicators of good tax policy.
- AICPA Tax Policy Concept Statement 1: Guiding Principles of Good Tax Policy: A Framework for Evaluating Tax Proposals (<https://bit.ly/43dZwNz>)

**AICPA Position**

- The AICPA is a resource to help guide balanced legislation.
- The guiding principles are the foundation of our tax policy recommendations. Good tax policy is essential for taxpayers and the agencies that serve the public.

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