



Message of the Week

June 12-18, 2002

Presented by Rep. Mike Pence (R-IN)

“The marriage tax penalty must be *permanently* repealed so that people are never again punished by the government for getting married.”

- The House is scheduled to consider a bill (H.R. 4019) this week that would make permanent the elimination of the marriage penalty in the federal tax code.
- In the Bush tax-cut package in current law, the marriage penalty will be phased out over the next seven years and disappear in 2009.
- However, because the law expires (or “sunsets”) after December 31, 2010, the marriage penalty will return in full beginning January 1, 2011.
- In other words, if H.R. 4019 is not enacted, low- and middle-income married people will face a tax increase of about \$17 billion in 2011 and about \$25 billion in 2012.
- The way the tax code has been structured throws millions of couples into higher tax brackets when they marry—thereby financially encouraging couples, especially lower-income couples, to delay or avoid marriage.
- The marriage penalty is perhaps the most socially backward aspect of the federal tax code.
- The government should be doing all it can to promote—not discourage—marriage.
- Study after study has shown that marriage:
 - Decreases the likelihood of committing a crime
 - Reduces educational delinquency
 - Increases financial independence
 - Discourages the use of illegal narcotics
 - Decreases the likelihood of being a domestic violence victim
 - Reduces child poverty
 - Diminishes the likelihood of having an abortion
 - Improves overall health

For more information on the positive effects of marriage, visit this website:
http://www.heritage.org/library/keyissues/charts/book_charts.html