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PUNISHING FAMILIES FOR WEDLOCK AND CHILDREN:

A Fresh Look at the Marriage Tax Penalties

*by David Hartman**

The "marriage tax penalty" has become a significant policy issue for the 2000 Presidential campaign. This essay describes that problem in a new and revealing way. But it also identifies for the first time a related blunder to be found in the federal income tax system: *a tax penalty on bearing children within marriage.*

— The Editor

An aging widower and a widow live together unwed, contrary to their religious beliefs about the kind of example they should set for their children and grandchildren. They have an understanding that they will care for each other in sickness and in health, till death separates them, and beyond. But is such a commitment as binding as marriage vows sworn before God and man? And what of the economic consequences of a nonmarital union? When death does part this couple, no marriage contract creates mutual property protected from appropriation by the state or other heirs.

Why, then, hasn't this couple chosen marriage instead of cohabitation? The answer lies in the fact that marriage

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SHOULD PUBLIC POLICY FAVOR MARRIAGE AND CHILDREN?

Thoughts on a "Preferential Option for the Family"

*by David Blankenhorn**

In general, what is the most desirable relationship of the modern nation state to the family? More specifically, should we seek to win a "preferential option of the family" in law and public policy? In suggesting a "preferential option" for families, I am assuming that the Congress planners are consciously reminding us of the Roman Catholic Church's impressive idea of a "preferential option for the poor"—that is, the commitment of society to think first of "the least of these," in part by giving the poor preferential or compensatory treatment as society formulates policy, distributes benefits, and seeks to expand opportunities. Should modern societies think about and treat the family in this same way? This is the question that has been posed to us.

To answer it, I think we must begin by reflecting on the two main reasons—at least, I can think of two main reasons—why all states should recognize and protect the

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PUNISHING FAMILIES FOR WEDLOCK

Continued from page 1.

would reduce the after-tax income upon which they depend, a paradox known as the "marriage tax penalty."

Consider a different couple. Two young professionals have been in a live-in relationship for nearly two years. When they reach the "honeymoon is over" stage in their relationship, will their relationship survive? Even if it does survive, will they ever have children, and if so, will the mother limit her career for the benefit of their children's development?

Here again we see the consequences of the marriage tax penalty. For this penalty reduces the likelihood that this couple will choose matrimony or that the woman will devote herself to motherhood.

Consider yet a third case. A young couple's ardor results in the not uncommon consequence that the young woman gets pregnant. Since they are in love and want the child, it is only natural that they should get married. As of 1960, it was estimated that 50 percent of marriages of young adults occurred after conception. Today, if both young man and woman were earning modest incomes totaling the median U.S. income or below, the tax penalty they would pay for becoming married parents (calculated as a percentage of their income) would be the highest of all marriage tax penalties.

So it should not be surprising if our young lovers yielded to government incentives and joined the one-third of parents who currently raise their children out of wedlock. Here again the marriage tax penalty discourages a young couple from making a commitment to each other, while steering the young man away from commitment to responsible fatherhood.

What is the nature of these "marriage tax penalties"? How and why did they come into existence in America, where marriage and family were the traditional bedrock of our society?

The "Great Society"?

During the Sixties and Seventies, the U.S. federal government—imitating the Swedish welfare state—enacted a broad agenda of social policies under the banner of "The Great Society." This agenda implied far more than the "War on Poverty" it proposed as its justification. It was in reality an unprecedented assault upon marriage, family, and parenthood in favor of state-supported individualism, making the state the true parent of the child. Because the "War on Poverty" provided a screen, this social revolution proceeded covertly, with the majority of Americans never realizing or consenting to its antifamily implications.

As part of their covert revolution, the architects of the Great Society decided in 1969 to deny married couples the privilege of "income splitting," so giving rise to the "marriage tax penalty."

The federal income tax code permits legal partnerships to split income (and also to allocate deductions) between partners without limitation. The reason for this concession is the self-evident fact that only the partners know the real contribution of each partner to income earned and, therefore, know how that income should be split.

Marriage, in fact, is a very efficient economic partnership, the original "division of labor."

But the termination of income-splitting for married couples left them as the *only* category of legal partnership denied this privilege. The rationale for this denial was the claim that income splitting for married couples was an unfair subsidy to marriage at the expense of unmarried wage earners. The absurdity of this argument becomes evident if we compare the tax treatment of a married-couple with that of two live-in singles with the same household income: it is the two singles who enjoy the lower total income tax. One rarely finds a single income unmarried couple or a primary earner couple with a part-time earner; only married couples with a long-time partnership commitment enter into such mutually defined roles. Ironically, given the social disintegration caused by consequent declining marriage rates and soaring illegitimacy rates, a subsidy to marriage would seem warranted. But since income-splitting is clearly not such a

The federal income tax code permits legal partnerships to split income (and also to allocate deductions) between partners without limitation....Marriage, in fact, is a very efficient economic partnership, the original "division of labor." But the termination of income splitting for married couples left them as the only category of legal partnership denied this privilege.

subsidy, its termination has created a tax bonus for singles and a tax penalty for marriage.

Why should the social institution of marriage be singled out for tax punishment? Like other partnerships, it constitutes a legal economic corporation entailing a division of labor. Single individuals may envy its benefits, but the remedy for their envy is marriage, not penalizing marriage through the tax code.

Measuring the Marriage Tax Penalty

In response to legislation offered to mitigate the marriage tax penalty, the Congressional Budget Office (CBO) published a quite detailed study in June 1997, entitled *For Better or Worse: Marriage and The Federal Income Tax*. The CBO study came to the conclusion that there were as many marriage tax bonuses as penalties.

But an investigation undertaken at the Institute for Budget and Tax Limitation (IBTL), in response to the CBO study, did not confirm the CBO findings. Of the tax bonuses found in the CBO report, two-thirds appeared only in hypothetical comparisons of married-couple households with unmarried-couple households of the same income. However, in reality, unmarried-couple households average only two-thirds the income of married couple incomes, making the CBO's "marriage bonuses" largely nonexistent.

Consequently, IBTL researchers proceeded on the premise that the only valid basis for determining the marriage tax penalty (and bonuses where such may exist) was to compare the

GRAPH 1

Marriage Tax Penalties for Two Income Households — *No Children*

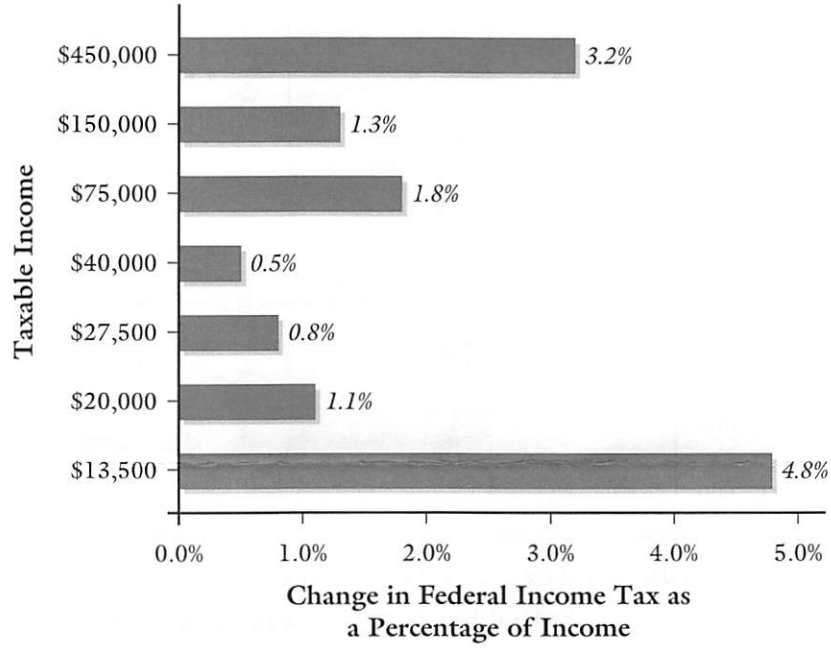

TABLE 1

Marriage Tax Penalties for Two Income Households — *No Children*

Without Children		Federal Income Tax			Change in FIT by $		Change in FIT by %	
case	adjusted gross income	live-in household	one earner married household	two earner married household	one earner vs. live-in household	two earner vs. live-in household	one earner vs. live-in household	two earner vs. live-in household
99	$13,500	($458)	$195	($263)	$653	$195	4.8%	1.4%
66	$20,000	$960	$1,170	$1,170	$210	$210	1.1%	1.1%
77	$27,500	$2,085	$2,295	$2,295	$210	$210	0.8%	0.8%
22	$40,000	$2,985	$3,198	$3,198	$213	$213	0.5%	0.5%
33	$75,000	$8,030	$9,375	$9,375	$1,345	$1,345	1.8%	1.8%
44	$150,000	$23,878	$25,902	$25,902	$2,024	$2,024	1.3%	1.3%
55	$450,000	$113,935	$128,448	$128,448	$14,513	$14,513	3.2%	3.2%
						AVERAGE	1.9%	1.5%

tax burden of married couples with paired single individuals with equal household income. These comparisons were calculated for households with incomes ranging from $13,500 to $450,000, for households with and without children, and for taxpayers claiming standard deductions and those claiming itemized deductions (based upon data published by the IRS for each level). The IBTL comparisons were thus far more sophisticated than the CBO's more simplistic income-tax comparisons.

The IBTL study found that the marriage tax penalty resulting from the rescission of income splitting is very real and very pervasive throughout the range of incomes investigated. However, this study also revealed that the effects of denying income splitting show up most clearly when comparing the tax burdens of childless married couples with those of childless unmarried couples. (See graph 1 and table 1.) Over the range of incomes investigated, the marriage tax penalty is 1.9 percent of income which increases federal income tax burden by 14 percent on average for married families without children.

At lower income levels, the marriage tax penalty reflects the advantage of claiming the two standard deductions given single wage earners (2 x $4,250 = $8,500) rather than the joint deduction granted to a married couple ($6,900). At middle to upper middle incomes, the tax penalty imposed on married couples derives from their

GRAPH 2

Marriage Tax Penalties for Two Income Households — Two Children

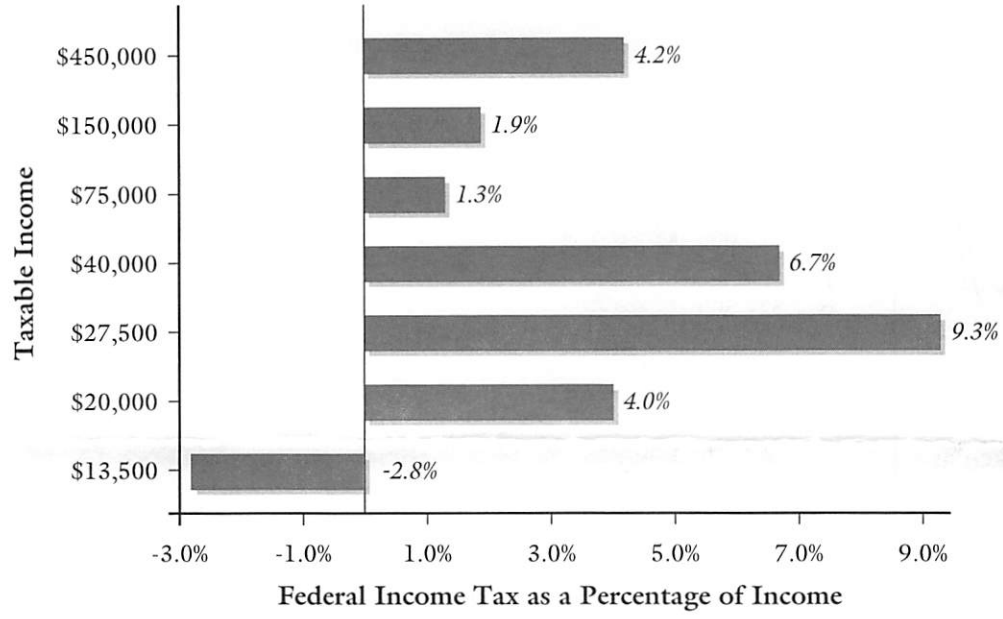

TABLE 2

Marriage Tax Penalties for Two Income Households — Two Children

With Children		Federal Income Tax			Change in FIT by $		Change in FIT by %	
case	adjusted gross income	live-in household	one earner married household	two earner married household	one earner vs. live-in household	two earner vs. live-in household	one earner vs. live-in household	two earner vs. live-in household
9	$13,500	($2,939)	($3,320)	($3,320)	($381)	($381)	-2.8%	-2.8%
6	$20,000	($3,176)	($2,376)	($2,376)	$800	$800	4.0%	4.0%
7	$27,500	($2,225)	$328	$328	$2,553	$2,553	9.3%	9.3%
2	$40,000	($1,092)	$1,603	$1,603	$2,695	$2,695	6.7%	6.7%
3	$75,000	$6,150	$7,091	$7,091	$941	$941	1.3%	1.3%
4	$150,000	$20,505	$23,292	$23,292	$2,787	$2,787	1.9%	1.9%
5	$450,000	$109,542	$128,448	$128,448	$18,906	$18,906	4.2%	4.2%
						AVERAGE	3.5%	3.5%

the Family in America
new research

Ten Going on Eighteen

The feminists who helped push through our liberal divorce laws were not doing young girls any favors. Evidence continues to accumulate indicating just how much harm daughters suffer growing up living with a stepfather or a mother's live-in, rather than with their biological father. The latest study comes from two psychologists at the University of Canterbury in New Zealand and at Vanderbilt University in Tennessee. Together, these researchers have, for the first time, provided solid empirical proof for the theory that "divorce accelerates pubertal maturation in girls because of its association with increased exposure to unrelated father figures." Early female puberty excites concern, because it predicts "more emotional problems such as depression and anxiety, and...more problem behaviors such as alcohol consumption and sexual promiscuity."

Earlier research has documented a statistical linkage between parental divorce and the early onset of daughters' puberty, but has not fully established the reasons for this linkage. One theory has held that the "divorce-early puberty" link simply reflects "genetic transmission of pubertal timing from mother to daughter," a theory which draws plausibility from the fact that "early maturing mothers not only tend to have early maturing daughters, but also tend to get married and begin having children at a relatively early age, resulting in more family and marital dysfunction." However, in the latest study, the Canterbury and Vanderbilt scholars found that even after taking a mother's age at first marriage and first birth into account, a clear statistical link persisted between the absence of the biological father from the household and the early timing of the daughter's puberty ($p < .05$). More than genetics, then, must be invoked to explain the link between parental divorce and daughters' early puberty.

Closer scrutiny, in fact, discloses that "stepfather presence, rather than biological father absence, best accounted for earlier pubertal maturation in girls living apart from their biological fathers." "There was," observe the researchers, "a significant correlation between age of daughter when an unrelated father figure first came into her life and timing of pubertal maturation, $p < .05$. The younger the daughter at the time of the father figure's arrival, the earlier her pubertal timing." This new study, consequently, demands attention as "the first to show a relation between length of exposure to alternative father figures and daughters' pubertal timing." The emergence of such a relationship, it should be acknowledged, is "consistent with research on a variety of other mammalian species documenting that pheromones produced by unrelated adult male[s]...accelerate female pubertal maturation."

The new Canterbury/Vanderbilt study also highlights a connection between "earlier pubertal timing in daughters and . . . dating and marital dysfunction in mothers." The authors of the new study pick out provocative hints as to the pathological dynamic at work here: "Pubertal development in daughters," they remark, "may generate sexual tensions between daughters and stepfathers/boyfriends, which may in turn result in conflict between mothers and stepfathers/boyfriends."

(Source: Bruce J. Ellis and Judy Garber, "Psychosocial Antecedents of Variation in Girls' Pubertal Timing: Maternal Depression, Stepfather Presence, and Family Stress," Child Development 71[2000]: 485-501.)

You've Come a Long Way, Baby?

Like smoking, fornicating used to be a predominantly male vice. Good girls didn't do such things. But things have changed—at least in the industrialized world. The same feminism which has convinced large numbers of modern women that freedom means lighting up has also persuaded many to prove their liberation through premarital sex. For evidence of the remarkable sexual license of today's young women, readers need only turn to a study recently published in *International Family Planning Perspectives* by a team of researchers at the Alan Guttmacher Institute. In survey data for 15- to 19-year-olds in 14 countries, the Guttmacher scholars find—as expected—much higher levels of premarital sexual experience among young men than among young women in most countries. But in Great Britain and the United States—the only two developed nations studied—unmarried young women cede very little to young men when it comes to sexual exper-

imentation. In these two countries, the researchers find that "levels [of sexual experience] for young women are comparable to those in Ghana, Mali, and Jamaica," three developing countries in which approximately 60 percent of young women ages 15 to 19 have lost their virginity. However, whereas many of the sexually experienced 15- to 19-year-old young women in Ghana, Mali, and Jamaica are married, "the vast majority of British and U.S. sexually experienced adolescents of both sexes have never been married (and most ever-married adolescent women became sexually active before marriage)." Indeed, the researchers calculate that "the proportion of women who had their first sexual experience before age 20 and while still single is 75-86% in the two developed countries [Great Britain and the United States]."

However, just as taking up smoking has given today's liberated women lung cancer and heart disease, so indulging in fornication has infected many with disease and stranded many in poverty. The Guttmacher team expresses concern about the "possibly serious health and social consequences for women who begin to have intercourse while very young or not yet married." Quite aside from the risk they bring of sexually transmitted diseases, "nonmarital sexual relationships at any age can expose women, particularly those who are poor or lacking education, to an uncertain future if they become pregnant or give birth." Nonmarital intercourse brings particular peril to "adolescent women who are usually not able to support themselves, let alone any children they might have," and who therefore are "even more undermined [than older mothers] by the lack of social, financial, and legal support associated with nonmarital relationships."

(Source: Susheela Singh et al., *"Gender Differences in the Timing of First Intercourse: Data from 14 Countries,"* International Family Planning Perspectives *26 [2000]: 21-43.)*

No Substitute for Faith

Nineteen years ago, philosopher Alasdair MacIntyre asserted in his landmark study *After Virtue* (1981) that the Enlightenment project of constructing a secular replacement for the morality inherited from religion had come up against an insuperable challenge in trying to rationalize chastity. The validity of MacIntyre's insight has recently been confirmed by two studies—one in New York and one in New Zealand—both showing that when today's young people do forgo the pleasures of the flesh, it is still religious conviction, not the precepts of modern ethics or hygiene, which inspire them.

Hence, when psychologists at Fordham University surveyed 230 freshmen students they found that it was "students, who strongly identify with religious teachings and traditions" who were "less likely to engage in...sexual activity," with "higher rates of intrinsic and extrinsic religiosity [being] associated with less sexual activity" ($p < 0.01$ and $p < 0.05$ respectively).

The power of religious faith to fortify young people against unchastity stands out even more clearly in a study recently completed at the University of Otago in New Zealand. Analyzing data collected from 1020 men and women born in 1972/73, the Otago scholars found that "there were few socioeconomic, family, or individual factors that distinguished those who had [had] intercourse from those who had not by age 21." What did matter was religion: "persistent religious involvement showed the strongest relationship with abstinence." The authors of the study acknowledge, however, that such involvement is already "rare" and is "declining in New Zealand."

In the United States and abroad, the nearly universal strength of the bond between religion and continence gives Americans strong reason to suspect that loss of faith is the real story behind our national retreat from chastity.

(Sources: Ellen H. Zaleski and Kathleen M. Schiaffino, "Religiosity and sexual risk-taking during the transition to college," Journal of Adolescence *23 [2000]: 223-227; Charlotte Paul* et al., *"Sexual abstinence at age 21 in New Zealand: the importance of religion,"* Social Science & Medicine *51 [2000]: 1-10.)*

Despair in the Village

Many commentators have taken up Hillary Clinton's slogan, "It Takes a Village," as their justification for replacing the family with the Therapeutic State. The modern State may seem like a very un-village-like entity, but then the pundits busy devising ways for government to supplant the family have typically pointed not to the village-centered cultures of the past, but rather to the Nordic nations of today as the best embodiment of what they have in mind. But a recent study by Norwegian psychologist Lars Wichstrom, published in *The Journal of the American Academy of Child and Adolescent Psychiatry*, raises grave doubts about the welfare-state village as a nurturing substitute for the intact family.

Wichstrom pores over data collected over two years from 9,679 students attending grades 7 through 12 at 63 representative Norwegian schools, looking for personal and household characteristics which predict suicide attempts. The survey conducted at the beginning of the study revealed that "adolescents not living with both parents had twice the relative risk [of a previous suicide attempt] compared with those living with both parents" ($p < .001$). Likewise, the survey conducted two years lat-

er, at the conclusion of the study period, showed that teens not residing with both parents were significantly more likely to have attempted suicide during the study period (2.3% vs. 3.7%; $p < .001$).

(Source: Lars Wichstrom, "Predictors of Adolescent Suicide Attempts: A Nationally Representative Longitudinal Study of Norwegian Adolescents," The Journal of the American Academy of Child and Adolescent Psychiatry *39 [2000]: 603-610.)*

Men Still Ask, Women Still Answer

Much to the disgust of those who would remold human nature, men and women keep acting like, well, men and women. For instance, men ask for dates, and women accept. (Or reject, as men sometimes learn, to their mortification.) Men swing by to pick women up for the date; men pay the bill and walk or drive their dates home. And the beat goes on.

The latest academics to be vexed by this behavior are Mary Riege Laner of Arizona State University and Nicole A. Ventrone of Mesa Community College. Writing in the *Journal of Family Issues*, Laner and Ventrone re-examine their data from a previous study of "first-date scripts" (from "heterosexual college students," they are quick to add) to search for evidence that the students behave in ways that might be plausibly called non-traditional. They do not.

First dates are "highly predictable," write the authors, and "strongly gender stereotyped." In 1998, Laner and Ventrone had surveyed 103 college men and 103 college women from a large Southwestern university about typical behaviors on a first date. They found "a high level of agreement between men and women about who typically does what on a first date."

"High level" is understating things. The dates of these contemporary college students are "traditional (i.e., male dominated) from start to finish." (Traditional, we might add, in the 20th-century, post-chaperone sense.) Overwhelmingly, men and women believe that a man asks a woman for a date rather than vice versa (83 percent to 2 percent among men, 68 percent to 1 percent among women; the rest answered "either or both"); a woman waits to be asked for a date (86-4 among men, 87-2 among women); a man picks up his date (84-7 among men, 81-4 among women); a man pays the bill (91-0 among men, 77-0 among women); a man opens doors (88-5 among men, 89-1 among women); a woman goes to the bathroom to primp (76-4 among men, 73-2 among women); and a man walks or drives his date home (90-2 among men, 88-0 among women). Less overwhelmingly, both sexes agree that a woman engages in "deeper conversation" (43-16 among men, 50-3 among women).

There are similarities, of course: men and women are both likely to groom themselves, select clothes for the date, and talk about the date with friends. But the differences are stark and point to a "predominantly traditionalist orientation" of young people despite the best egalitarian efforts of their instructors.

(Source: Mary Riege Laner and Nicole A. Ventrone, "Dating Scripts Revised," Journal of Family Issues, *Vol. 21, No. 4 [May 2000]: 488-500.)*

Sudden Death

Much of the medical research into the causes of Sudden Infant Death Syndrome (SIDS) has focussed on whether the infants affected were sleeping on their backs or their stomachs. After reading a new study out of New Zealand, researchers may begin asking about the sleeping practices of the infant's mother: Does she sleep with her husband? Or, as an unmarried woman, is she sleeping alone or with an unmarried partner?

The marital status of infants' mothers looms large as an epidemiological predictor of SIDS in a study recently completed at the Wellington School of Medicine and the University of Auckland in which researchers parsed data collected on 316 SIDS cases and 1221 controls. Through analysis, the researchers determined that "infants of mothers who are not married are at statistically increased risk of SIDS," even after taking into account "socioeconomic factors."

The authors fail to indicate whether their wedlock findings are to be included in the "SIDS health messages" recommended for "deliver[y] to the general population."

(Source: E.A. Mitchell et al., *"Deprivation and sudden infant death syndrome,"* Social Science & Medicine *51 [2000]: 147-150.)*

Iran...Away From My Spouse

The divorce rate of Iranian immigrants to the United States is phenomenally high: one study estimated it at 66 percent, compared to 10 percent in Iran. Iranian newspapers in the U.S. burst with discussion over the divorce epidemic, as well as a cavernous generation gap between the immigrants and their children.

In the *Journal of Family Issues*, seven Iranian scholars, all but one based in the United States, explore the changing attitudes of Iranian-Americans toward family matters. They note, first of all, that traditional Iranian culture prizes family networks above all other interpersonal bonds. "Marriage is viewed not only as the sole socially approved pathway to sexual access," they write, "but as an everlasting commitment that bonds not only two individuals, but their two fam-

ilies together." (When those families are on the other side of the globe due to migration, we might expect the bonds to fray.) Divorce is a "calamity"; divorced men and women are branded with a stigma; virginity and chastity are valued; sex before marriage remains relatively rare in Iran.

So what has happened to the approximately two million Iranian-born men and women who live in the United States? The same jarring acculturation that often affects people who abandon one culture for another. Previous research has noted, for instance, that Mexican women who immigrate to the United States exhibit lower levels of maternal responsibility and higher levels of premarital intercourse than do women who remain in Mexico.

The seven scholars surveyed 160 U.S.-based Iranians (61 men, 99 women), a majority residing in California, on their attitudes toward premarital sex, divorce, and parental roles. They found a statistically significant difference between men and women: "Iranian male immigrants were more likely than their female counterparts to view premarital sex, marriage, and the family from a traditional stand prescribed by Iranian culture." Iranian female immigrants hold views on these subjects closer to the American mainstream.

This gender gap may explain the instability of Iranian marriages in the United States. Iranian women who hold Western attitudes on these matters are regarded as "poisoned by the West" (*gharbzadeh*) and as undesirable spouses. (Why one wishes to immigrate to a country whose culture one regards as "poisonous" is an interesting question.) These Westernized Iranian women, on the other hand, disdain the men as old-fashioned (*ommol*). The men reject wage employment for women, believing that a husband who is out-earned in the marketplace by his wife is a castrated chief (*akhte*).

Many of the men are now asking their relatives in Iran to arrange marriages with traditional Iranian women, who are brought to the United States to play their conjugal roles. The rate at which these women will be Westernized remains to be seen.

(Source: Mohammadreza Hojat, Reza Shapurian, Danesh Foroughi, Habib Nayerahmadi, Mitra Farzaneh, Mahmood Shafieyan, and Mohin Parsi, "Gender Differences in Traditional Attitudes Toward Marriage and the Family: An Empirical Study of Iranian Immigrants in the United States," Journal of Family Issues, Vol. 21, No. 4 [May 2000]: 419-434.)

Broken Hearts and Empty Wallets

The costs of divorce are legion. The sundering of a marriage exacts its greatest toll in ways that cannot be reckoned on a calculator, but even in stark dollars-and-cents terms, divorce is ruinous.

The latest evidence is contained in a study in the pages of *Demography* by Judi Bartfeld of the University of Wisconsin-Madison. Bartfeld sought to measure the impact of private child-support transfers on the economic health of both custodial and non-custodial families. Previous research, she noted, has established that "[w]omen and children generally experience large declines in their standard of living after divorce, whereas men often experience gains."

Using data drawn from the 1986-1991 panels of the Survey of Income and Program Participation, Bartfeld found that 45.2 percent of custodial mothers not yet receiving child support were living below the poverty line one to three months after separation; among custodial mothers in the same category who were receiving child support, the poverty rate was still a considerable 38.0 percent. Non-custodial fathers, on the other hand, exhibited poverty rates of 9.5 percent before paying child support and 10.5 percent after paying child support during the first three months of separation.

Jumping ahead 16-18 months after separation, the gap was still chasm-like. Custodial mothers not yet receiving child support lived in poverty at a 42.5 percent rate; 35.4 percent of those receiving child support lived in poverty. Among non-custodial fathers, an identical 10.6 percent of those paying and not yet paying child support lived in poverty.

Child support has some effect on rates of poverty among custodial mothers, but it is modest. A "substantial discrepancy remains" between custodial mothers and non-custodial fathers, as Bartfeld writes. Moreover, "[e]ven if full compliance [with child-support orders] were achieved, a sizable share of poor and near-poor divorced mothers would remain" in poverty. No matter what a court may order, divorce impoverishes women and children.

(Source: Judi Bartfeld, "Child Support and Postdivorce Economic Well-Being of Mothers, Fathers, and Children," Demography, Vol. 37, No. 2 [May 2000]: 203-213.)

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earlier progression to higher tax rates. At upper levels, the marriage tax also shows the effects of the unconscionable rescission of deductions, exemptions, and credits.

The Married-Parenthood Tax Penalty

The IBTL inquiry into the marriage tax penalty served an important purpose in refuting the CBO's findings and reaffirming the pervasive presence of this penalty. Other analysts have corroborated IBTL's work: In a study recently released by The Heritage Foundation (*Backgrounder* #1250, February 1999), Dan Mitchell recognized the very real nature of the marriage tax penalty. His two best solutions are in effect a return to income splitting. An updated IBTL analysis published in May 2000, produced an even more vital conclusion: at median family incomes and below, current tax policy not only imposes a penalty on marriage, but also imposes an even greater penalty on married parenthood.

The income tax revision of 1951 for the first time introduced a new classification of income taxpayer—the "head of household." Was this a belated recognition of the need for tax relief for the breadwinners of single-income married-couple households? No. This new classification was intended to provide special tax relief for unmarried mothers, further subsidizing and promoting what has proven to be the most socially debilitating lifestyle of modern times. This gratuitous wealth redistribution not only created tax incentives for unwed motherhood; it also created an added taxation burden for married families already disadvantaged by the tax penalties levied upon marriage and married parenthood.

Indeed, IBTL researchers calculate that the new tax schedule, standard deduction, and earned income tax credit schedule formulated for an unmarried "head of household" resulted in an added "married parenthood tax penalty," a penalty more than twice as large as that imposed on childless married couples by the denial of income splitting. (See graph 2 and table 2.) For household incomes from $20,000 to $40,000, the combined tax penalties for marriage and for married parenthood ranged from 4.0% to 6.7% of pretax income—at income levels where every family dollar really counts.

Evident Conclusions

Given the sorry consequences of the social engineering of the Sixties and the Seventies—falling marriage and birth rates, and rising illegitimacy rates, with the attendant consequences of entrenched poverty, juvenile crime, and declining educational performance—surely encouraging rather than penalizing marriage and child rearing within marriage should be public priorities. Even a long-term solution to the Social Security crisis can best be effected by a return to fruitful marriage and marital child rearing.

But resolving to correct the "marriage tax penalty" and "married parenthood tax penalty" does not require such social objectives, however laudable. All that is required is equity before the law.

Married couples should be allowed to split income and allocate deductions, exemptions, and credits to minimize their tax burden in the same ways permitted to any other legal partnership.

If we are to have a head-of-household tax status for households with children, its favored tax schedule, deduction, and earned income tax schedule should be rightfully allowed also for the *married head of household*—not just for unwed mothers—with the married head of household given the right to apply the head-of-household tax privileges to his share of the split income.

In a further return to equality before the law for all taxpayers, the rescission of tax deductions, exemptions, and credits as income rises should also be ended.

To correct all the antifamily aberrations of the tax code, policymakers should undertake truly fundamental reform of the tax code: a flat tax on consumed income or consumption, along with a host of generous family allowances. The "married filing jointly" tax schedule would no longer be relevant, and both the marriage tax penalty and the married parenthood penalty would be eliminated.

The social revolution hidden beneath the agenda of the Great Society was the Great Failure of the 20th century. The restoration of equality before the tax law for families would be a significant step toward restoration of a traditional family-based American society. FIA

The findings in this article were originally presented by the Institute for Budget and Tax Limitation (IBTL) on February 4, 1998, in Washington, DC, to a symposium on "Ending the Marriage Tax Penalty: Approaches to Family-Supportive Tax Reform." This symposium was sponsored by the Institute for American Values, the Independent Women's Forum, and The Howard Center for Family, Religion and Society.

An updated version of the original study was published in May 2000, presenting the additional focus on the married parenthood tax penalty.

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SHOULD PUBLIC POLICY FAVOR MARRIAGE AND CHILDREN?

Continued from page 1.

family. The first reason implies that the state must recognize the family as a matter of fundamental moral and natural law. The second reason implies that the state ought to recognize the family as a matter of prudential and time-honored political judgment.

First, as regards the "must," the family, as this Congress has repeatedly and properly said, is a natural institution, occurring in all human societies and pre-dating all government. In this sense, connection to family is part of what it means to be a human being. Politically, then, no government can pretend that is has created the family, or that the family exists to serve the state, or that the state is, in any basic sense, in charge of the family, or that the family should exist or cease to exist, or should evolve in this direction or that direction, according to the needs and aspirations of the state.

No. The most important political idea of the modern era—arguably the most important political idea of the millennium—is that all human beings are endowed by their Creator with certain unalienable rights: rights that cannot be denied by government, or made instruments of government, precisely because the are not the creation of government. Similarly, let us leave Geneva in 1999 with this proposition in our hearts and minds: One of the most important political ideas of the new millennium is that governments must recognize and respect the natural family in much the same way, and for exactly the same reason, that they must recognize and respect basic human rights, since the natural family, like natural or basic human rights, is a gift from nature and nature's God, thereby constituting a fundamental dimension of human flourishing that must be recognized and respected by all governments at all times.

That is the reason why governments must recognize the family.

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Second, as regards the "ought," almost all governments in almost all times—I think it's fair to say all government everywhere that we would call minimally decent—have declared, either explicitly or implicitly, a state interest in protecting the family, especially marriage. Why? Because the family as an institution, based on legally recognized marriage, generates a wide range of what scholars call "social goods," from sexual responsibility among adults to character and competence in children. States have long understood that families produce these vital social goods better, more often and more efficiently—more naturally, as it were—than do any other possible arrangements for guiding sexuality and bearing and rearing children. In this sense, the family can be viewed as the cradle of civil society, the first and most important institution of civil society—a seedbed of the virtues and way of living upon which good government depends, but which government itself cannot create or sustain. So for these reasons, the state, as a matter of prudential political management, has a clear interest in recognizing and protecting the family.

Now, what about the notion of a "preferential option" for families? Perhaps this is largely a matter of semantics, but as regards the value of this phrase, at least as public rhetoric, I want to suggest that it is not the best way to put the matter. To me, the main idea is that public policy should recognize the family, not give it special or preferential benefits, as if the family were a type of supplicant, or as if the family were just another special interest, lining up to lobby for special benefits from government.

Let me give two examples that I hope will illustrate the distinction I am trying to make. In the area of taxation—and here is an area in which our general secretary, Dr. Allan Carlson, has done pioneering work—a basic choice facing government is whether to tax each person as an individual, regardless of marital and/or parental status, or alternatively to tax the married-couple

household as a single unit, permitting, for example, married couples to share or split their income for purposes of taxation, thus treating them the same way that tax policy would treat any other joint economic partnership. In a number of rich countries, including the United States, the basic trend in recent decades has been toward a system of individual taxation and away from family taxation.

Now, in the debate on this issue in the U.S. in recent months, a curious new public vocabulary has emerged. Taxing everyone as an individual, regardless of marital status, is said to constitute "neutrality" toward the institution of marriage; whereas family-based taxation, especially the idea of permitting married couples to share their income for purposes of taxation, is said to constitute a "marriage bonus," a sort of preferential treatment for married persons. But of course, in reality, that is not at all what is happening.

Treating married people as if they are married does not mean that you are somehow giving them a special benefit, anymore than pretending for the purpose of taxation that married people are not married constitutes being "neutral" toward the fact of their marriage. In both instances, the choice facing policy makers is not between giving a bonus or extracting a penalty, or between being neutral or playing favorites; instead, the choice facing policy makers is between recognizing reality—recognizing what marriage is—or denying it. Our position, then, should simply be that we are against pretending and in favor of recognizing the empirical, already-existing reality of the marriage bond.

A second and similar example concerns divorce law. In most U.S. states, and in several other of the rich countries as well, any marriage can be dissolved unilaterally, by either spouse, at any time, for any reason. It is called "no fault divorce," but a more accurate description would be "unilateral divorce" or divorce on demand from either spouse.

...[T]he choice facing policy makers is not between giving a bonus or extracting a penalty, or between being neutral or playing favorites; instead, the choice facing policy makers is between recognizing reality—recognizing what marriage is—or denying it.

Now, I favor changing these laws. And I'll bet that many of you favor changing them, as well. But why? What is our reason? Is it because marriage has become so weak that it needs the state to step in and help make it stronger? Perhaps by giving marriage special or preferential legal supports? No. Again, the main point to me is simply to recognize what marriage is.

Marriage is a mutual and sacred promise involving two lovers, their Creator, their community, and the children that their marriage may produce. For the state arbitrarily, and in defiance of reality, to declare that the marriage promise may be immediately and unilaterally broken by either spouse for any or no reason—that the marriage contract is less binding, therefore, than any other recognized contract in the society—is, in essence, to abolish any legal recognition of marriage. It is essentially to pretend, for the purposes of law, that marriage as a union of two persons does not exist. To reform these laws, then, is not to step in from the outside in an effort to give marriage special or preferential treatment. It is simply to recognize what marriage is and permit people who want to marry to, in the eyes of the law, get married.

There are other examples, but I think the distinction is by now clear enough. The proper demand, then, is not for special treatment; it's for recognition.

One final point. In my view the main family trend in the world today, at least among the rich countries, is toward a post-marriage society, a society in which even the word "marriage" loses its essential normative meaning and, insofar as the old meaning lingers, becomes a slightly embarrassing word to say in public, like the word "God" has already become in some of our societies. For this reason, the main task before us, in my view, is to bring forth a coordinated, international, multi-sectoral social movement to strengthen and defend the institution of marriage.

Let us work together, then, to create and lead a marriage movement that spans the world. Let the scholars among us study. Let the writers write. Let the legislators make laws. Let the preachers preach and the counselors counsel. Let the parents teach the young. Let the word on our lips be "marriage." Let us bring forth a marriage movement. And let us demand that governments everywhere let marriage be what it is. FIA

MORE FROM THE "NEW RESEARCH" FRONT

Is Sex Rape?

In so many ways, the New Labour administration of Tony Blair in Britain is giving us a peek at "Third Way" tyranny: platitudinously feminist, relentlessly statist, and dismissive of both civil liberties and anything that smacks of tradition.

In *Society*, women's studies professor Sara Hinchliffe of the University of Sussex looks at New Labour's efforts to enshrine a feminist understanding of sexual relations in British law. "Ideas once seen as the preserve of a few feminist activists," she writes, "appear to have taken center stage in British politics."

Hinchliffe focuses on the debate over rape law, an area in which some feminists have broken with liberal legal thinking and are instead encouraging that a "social inequality" between the sexes be formalized in law. To some extent this has already become the case in the U.S. as well: Hinchliffe points to the successful deployment of the "battered woman syndrome" as a defense in murder cases.

In the current British debate, feminist partisans seek to amend the Sexual Offences Act to remove the requirement that a man must "know" that a person does not consent in order for a rape to occur: in other words, the intent to commit rape would no longer be a condition of conviction.

Hinchliffe traces the intellectual lineage of the rape-law rewriters to such American feminists as Catherine MacKinnon, who has written, "[C]ompare victims' reports of rape with women's reports of sex. They look a lot alike...In this light the major distinction between intercourse (normal) and rape (abnormal) is that the normal happens so often that one cannot get anyone to see anything wrong with it."

The "normal" would be abnormalized under the New Labour proposals. The British feminists advising the Blair government are receptive to the argument that sex and rape are hard to distinguish one from the other; they do not scoff at Andrea Dworkin's crack that "romance is rape embellished by meaningful looks."

"[M]any feminists appear to believe that what we would commonly understand as normal sex should be subject to legal penalties," writes Hinchliffe; after all, "the removal of the principle that to commit rape requires intention would mean that sex would be made into a criminal activity." Civil libertarians—at least those not cowed by feminists or disabled by a charge of "heterosexism"—have their work cut out for them.

(Source: Sara Hinchliffe, "Rape Law Reform in Britain," Society, Vol. 37, No. 4 [May/June 2000]: 57-62.)

School as Liberator

Many parents have long suspected that some ideologues of progressive education mean to sever the parent-child bond. Evidence often comes from the ideologues themselves, as Celia Jenkins details in the *History of Education*.

Jenkins examines the history of the New Education Fellowship, an extremely influential organization launched in 1921 to spread a "child-centered pedagogy" throughout Great Britain. NEF supporters and subsidized scholars penetrated all levels of British education and helped to organize both the educational branch of the League of Nations and UNESCO.

In the 1920s, the NEF sought to "emancipate" children from overbearing paternal authority. Using the incipient "science" of psychoanalysis, the NEF, through its publications, medicalized behavior of which it disapproved. Fathers who wielded too much power within the home needed "psychological treatment" if the patriarchal malady were to be cured. "New Education [also] aimed to protect children from the distorting influence of society and organized religion," writes Jenkins.

By the 1930s, the New Educationists had determined that they could not achieve their "world-transformatory mission without a similar transformation in the home." What good did it do to mold children for six or seven hours in school each day only to lose them during the home hours? The "inner self" could never be emancipated as long as "parental ignorance" remained an obstacle. "The success of New Education in schools was believed to be hampered by parents, who remained transfixed by the old authoritarian attitudes."

But whereas in the 1920s the tyrannical father was the problem, by the '30s the "dominant mother" was the enemy. Borrowing from the Parent Education movement in the United States, New Education theorists created child-guidance clinics through which psychological advice was dispensed to benighted British parents.

The "incapacity" of parents was "a danger to the state," as the director of one clinic warned. Parenthood must be professionalized, as with other callings. And though Jenkins leaves the NEF story in 1950, its legacy endures.

(Source: Celia Jenkins, "New Education and its emancipatory interests," History of Education, Vol. 29, No. 2 [March 2000]: 139-151.)

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