WHO PAYS THE MARRIAGE PENALTY?
NEW ESTIMATES BY CONGRESSIONAL DISTRICT AND STATE

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The House and Senate tax-writing committees will try again this year to develop legislation to reform the marriage penalty in the tax code. The challenge is to craft a measure that Congress can pass and the President can sign. Last year, President Bill Clinton vetoed the Taxpayer Refund and Relief Act, which contained $117 billion in marriage penalty relief over the next 10 years. The veto forced about 25 million working families to pay more in income taxes because of the marriage penalty, and it perpetuated the troubling second-earner bias forcing lower earning spouses to see their pay frequently taxed at higher rates than the income of their higher earning spouses.[2]

This *Report* contains new estimates of the number of couples in each congressional district and state who pay some form of the marriage penalty in 2000. (See table.)[3] These estimates are based on data from the 1999 March Current Population Survey and cover all combinations of the three most frequent reasons that marriage penalties arise:

- Married taxpayers who qualify for the Earned Income Tax Credit (EITC) see that credit phase out more quickly than if they had applied for it as single taxpayers.
- Married taxpayers who do not itemize claim a standard deduction that is less than twice the standard deduction for single taxpayers.
- The taxable income threshold for the 28 percent tax rate (and all rates above 28 percent) is less than twice that of single taxpayers, which means that the income of the lower earning married worker frequently is taxed at a marginal rate that is higher than that of the higher earning spouse.

WHAT IS THE MARRIAGE PENALTY?

The marriage penalty stems from the federal government's effort to do three things: 1) tax equal-earning couples at the same rate, 2) tax them at progressive marginal tax rates, and 3)

1. The authors recognize the substantial contributions of their colleague Philippe Lacoude in the preparation of these estimates.
2. U.S. Treasury Department estimates cited in Curt Anderson, "GOP Offers Bigger Marriage Tax Cut," Associated Press wire story, January 31, 2000. Also see House Ways and Means Committee press release, "Archer Announces Marriage Tax Penalty Relief Act of 2000," January 31, 2000.
3. See the Methodology for a description of assumptions and calculations employed to prepare these estimates.

recognize the economic benefits of marriage by requiring married couples to file their taxes on a schedule of tax rates that treats them less favorably than it does single taxpayers. As the Congressional Budget Office notes, "The incompatibility of those three goals…results in continuing tension within the tax code."[4] This tension in the tax code harms the pocketbooks of American families and the institution of marriage, and has significant implications for the economic and cultural health of the nation.

The marriage penalty is arguably the most significant of the biases affecting the secondary earner (the spouse with the lower income). As two prominent tax economists have observed, "the basic source of the marriage tax is the fact that key elements of the tax law depend on an individual's family situation, including the rate schedule, the standard deduction, and the earned income tax credit. Hence, the act of getting married per se affects individuals' tax liabilities, even if their work and saving decisions stay the same."[5]

In most cases, federal income tax laws require that married couples file joint tax returns based on the combined income of husband and wife. When a husband and wife both work, the secondary earner is, in effect, taxed at the top rate of the primary earner. As a consequence, a married couple may pay more taxes than they would if each spouse were taxed as a single wage earner.

According to the Congressional Budget Office, an estimated 42 percent of married couples incurred a marriage penalty in 1996: "more than 21 million married couples paid an average of nearly $1400 in additional taxes in 1996 because they must file jointly."[6] Most severely affected by the marriage penalty were couples with a more equal division of income between husband and wife and those who receive EITC benefits. Essentially, Americans with the lowest incomes and families dependent on two wage earners shoulder the largest marriage penalty burdens under the current tax policy.

Consider what happens to two $30,000-a-year wage earners who decide to marry. As a single individual, a $30,000-a-year wage earner would pay $3,000 in taxes. The principle of marriage neutrality would mean that when a $30,000-a-year wage earner marries another $30,000-a-year wage earner, the couple's tax liability should be $6,000. Under the current joint filing schedule, however, this married couple—that now earns a total of $60,000—owes $8,400 in tax per year, a $2,400 penalty for marrying each other.

According to the ideal of marriage neutrality, tax burdens should not be altered when two people decide to marry. However, the goal of progressive taxation is violated under such circumstances. Progressivity states that a person (or, under today's joint filing requirement, a combination thereof) who has twice the income of another would pay more than twice in taxes. The current tax system sides with the ideal of progressive taxation and punishes hardworking Americans.

THE EFFECT ON THE NATION

The marriage penalty can have significantly negative economic implications for the country as a whole. Not only does this feature of the tax system stand as a likely obstacle to marriage, it can actually discourage a spouse from entering the workforce. Edward McCaffery, a law professor at the University of Southern California has said that: "By adding together husband and wife under the rate schedule, tax laws both encourage families to identify a primary and secondary worker and then place an extra burden on the secondary worker because her wages come on top of the primary earner's. The secondary earner is on the margin."[7]

As the American family realizes lower income levels, the nation realizes lower economic output.

4. Congressional Budget Office, *For Better or For Worse: Marriage and the Federal Income Tax* (Washington, D.C.: U.S. Government Printing Office, June 1997), p. XII.
5. Daniel R. Feenberg and Harvey S. Rosen, "Recent Developments in the Marriage Tax," *National Tax Journal*, Vol. 47, No. 1 (March 1995), p. 2.
6. Congressional Budget Office, *For Better or For Worse*, p. 1.
7. Edward J. McCaffery, *Taxing Women* (Chicago: University of Chicago Press, 1997), p. 15.

From a strictly economic standpoint, the fact that potential workers would avoid the labor force as a result of peculiarities in the tax code is a clear sign of a failure to maximize eligible resources. As a result, the nation as a whole fails to reach its economic potential, which is demonstrated by decreased earnings, output, and international competitiveness.

METHODOLOGY

This analysis estimates the number of married taxpayers who are affected by marriage penalties in the tax code that stem from the standard deduction, taxable income thresholds for marginal tax rates, and the phase-out structure of the Earned Income Tax Credit (EITC). The vast majority of couples that we estimate to be affected by a marriage penalty are two-earner families in which the secondary earner's wages are a significant portion of a family's income and taxed at a higher marginal rate. Readers should note that these incidence estimates cannot be directly employed to estimate the dollar amount of penalty per family due to differences in the marginal rate structure and the EITC.

We employed the March 1999 Current Population Survey, which contains 1998 income and demographic data, to determine the number and type of families that suffer the marriage penalty in each state.[8] We then used the most recent IRS Public Use File to determine the percentage of families in each tax bracket that typically use the standard deduction instead of itemizing their taxes.[9]

We assumed that married taxpayers will incur a marriage penalty if they had two earners in a tax bracket that is higher than 15 percent or if they were likely to use the standard deduction in the 15 percent bracket. We also assumed that married families receiving the EITC suffer a penalty due to the steeper phase-out of the credit for married taxpayers than for single taxpayers. Eligibility for the EITC is determined on the qualifying income of the taxpayers. The phase-out range for married taxpayers is less than twice that of two single taxpayers. Readers should note that the number of families who do not currently receive the EITC but would if they were both single was not used in this analysis.

The estimated percentage of families suffering a penalty at the congressional district level was derived from the 1990 Census updated to the 104th Congress. The percentage of families likely to suffer a penalty was held constant for families in 1998. The overall number of families affected in 1998 is based on U.S. Treasury estimates of 25 million.[10]

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8. U.S. Census Bureau, *Current Population Survey*, March 1999.
9. Statistics of Income Branch of the Internal Revenue Service, *IRS Public Use File 1995*.
10. Anderson, "GOP Offers Bigger Marriage Tax Cut." For a complete description of how estimates of married families are calculated by congressional district, see Gareth G. Davis and Philippe J. Lacoude, *What Social Security Will Pay: Rates of Return by Congressional District* (Washington, D.C.: The Heritage Foundation, 2000), pp. 159–168.

Number of Married Couples Affected by the Marriage Penalty by Congressional District and State

	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
Alabama	Senator	Richard	Shelby	R	424,956
	Senator	Jeff	Sessions	R	
	1	Sonny	Callahan	R	56,747
	2	Terry	Everett	R	63,679
	3	Bob	Riley	R	60,392
	4	Robert	Aderholt	R	63,664
	5	Robert E.	Cramer	D	66,356
	6	Spencer	Bachus	R	66,486
	7	Earl F.	Hilliard	D	47,632
Alaska	Senator	Ted	Stevens	R	
	Senator	Frank	Murkowski	R	66,876
	At Large	Don	Young	R	
Arizona	Senator	John	McCain	R	352,738
	Senator	John	Kyl	R	
	1	Matt	Salmon	R	65,373
	2	Ed	Pastor	D	49,832
	3	Bob	Stump	R	57,504
	4	John B.	Shadegg	R	68,699
	5	Jim	Kolbe	R	58,902
	6	J. D.	Hayworth	R	52,429
Arkansas	Senator	Blanche	Lincoln	D	207,677
	Senator	Tim	Hutchinson	R	
	1	Marion	Berry	D	50,565
	2	Vic	Snyder	D	55,159
	3	Asa	Hutchinson	R	54,625
	4	Jay	Dickey	R	47,327
California	Senator	Dianne	Feinstein	D	2,752,159
	Senator	Barbara	Boxer	D	
	1	Mike	Thompson	D	52,954
	2	Wally	Herger	R	47,553
	3	Doug	Ose	R	55,096
	4	John T.	Doolittle	R	57,132
	5	Robert T.	Matsui	D	48,251
	6	Lynn C.	Woolsey	D	58,003
	7	George	Miller	D	57,185
	8	Nancy	Pelosi	D	40,473
	9	Barbara	Lee	D	43,471

Number of Married Couples Affected by the Marriage Penalty by Congressional District and State

	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
California	10	Ellen O.	Tauscher	D	65,228
	11	Richard W.	Pombo	R	51,854
	12	Tom	Lantos	D	59,616
	13	Fortney	Stark	D	63,214
	14	Anna G.	Eshoo	D	59,229
	15	Tom	Campbell	R	64,206
	16	Zoe	Lofgren	D	54,939
	17	Sam	Farr	D	53,078
	18	Gary	Condit	D	51,952
	19	George P.	Radanovich	R	52,576
	20	Calvin M.	Dooley	D	44,298
	21	William M.	Thomas	R	51,876
	22	Lois	Capps	D	51,174
	23	Elton	Gallegly	R	59,320
	24	Brad	Sherman	D	61,438
	25	Howard P.	McKeon	R	60,273
	26	Howard L.	Berman	D	49,377
	27	James E.	Rogan	R	54,160
	28	David	Dreier	R	59,070
	29	Henry A.	Waxman	D	42,606
	30	Xavier	Becerra	D	44,685
	31	Matthew G.	Martinez	D	47,275
	32	Julian C.	Dixon	D	45,198
	33	Lucille	Roybal-Allard	D	38,069
	34	Grace F.	Napolitano	D	52,281
	35	Maxine	Waters	D	41,664
	36	Steven T.	Kuykendall	R	58,266
	37	Juanita	Millender-McDonald	D	42,068
	38	Steve	Horn	R	48,899
	39	Edward R.	Royce	R	62,958
	40	Jerry	Lewis	R	49,590
	41	Gary G.	Miller	R	59,081
	42	George E.	Brown	D	51,363
	43	Ken	Calvert	R	54,878
	44	Mary	Bono	R	46,014
	45	Dana	Rohrabacher	R	59,579
	46	Loretta	Sanchez	D	50,574
	47	Christopher	Cox	R	63,022
	48	Ron	Packard	R	58,781
	49	Brian P.	Bilbray	R	45,508
	50	Bob	Filner	D	47,013
	51	Randy	Cunningham	R	60,052
	52	Duncan L.	Hunter	R	55,739

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	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
Colorado	Senator	Ben Nighthorse	Campbell	R	444,578
	Senator	Wayne	Allard	R	
	1	Diana	DeGette	D	60,530
	2	Mark	Udall	D	79,685
	3	Scott	McInnis	R	69,766
	4	Bob	Schaffer	R	74,522
	5	Joel	Hefley	R	77,528
	6	Thomas G.	Tancredo	R	82,547
Connecticut	Senator	Joseph	Lieberman	D	347,306
	Senator	Christopher	Dodd	D	
	1	John B.	Larson	D	54,847
	2	Sam	Gejdenson	D	58,551
	3	Rosa L.	DeLauro	D	55,985
	4	Christopher	Shays	R	55,234
	5	James H.	Maloney	D	60,893
	6	Nancy L.	Johnson	R	61,796
Delaware	Senator	William	Roth	R	74,120
	Senator	Joseph	Biden	D	
	At Large	Michael N.	Castle	R	
D.C.	At Large	Eleanor Holmes	Norton	D	27,117
Florida	Senator	Connie	Mack	R	1,176,623
	Senator	Bob	Graham	D	
	1	Joe	Scarborough	R	53,832
	2	F. Allen	Boyd	D	52,640
	3	Corrine	Brown	D	44,474
	4	Tillie K.	Fowler	R	56,876
	5	Karen L.	Thurman	D	41,900
	6	Cliff	Stearns	R	52,391
	7	John L.	Mica	R	57,202
	8	Bill	McCollum	R	57,798
	9	Michael	Bilirakis	R	53,928
	10	C. W. Bill	Young	R	48,921
	11	Jim	Davis	D	53,627
	12	Charles T.	Canady	R	52,052
	13	Dan	Miller	R	46,602
	14	Porter J.	Goss	R	48,989
	15	David	Weldon	R	53,180
	16	Mark	Foley	R	51,021
	17	Carrie P.	Meek	D	44,037

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Florida	18	Ileana	Ros-Lehtinen	R	50,461
	19	Robert	Wexler	D	50,921
	20	Peter	Deutsch	D	57,696
	21	Lincoln	Diaz-Balart	R	60,076
	22	E. Clay	Shaw	R	42,810
	23	Alcee L.	Hastings	D	45,189
Georgia	Senator	Paul	Coverdell	R	728,525
	Senator	Max	Cleland	D	
	1	Jack	Kingston	R	62,397
	2	Sanford D.	Bishop	D	52,397
	3	Michael	Collins	R	72,108
	4	Cynthia	McKinney	D	75,447
	5	John	Lewis	D	50,963
	6	Johnny	Isakson	R	78,795
	7	Bob	Barr	R	70,617
	8	Saxby	Chambliss	R	67,271
	9	Nathan	Deal	R	72,202
	10	Charles W.	Norwood	R	66,424
	11	John	Linder	R	59,903
Hawaii	Senator	Daniel	Inouye	D	106,415
	Senator	Daniel	Akaka	D	
	1	Neil	Abercrombie	D	54,265
	2	Patsy T.	Mink	D	52,150
Idaho	Senator	Mike	Crapo	R	129,710
	Senator	Larry	Craig	R	
	1	Helen P.	Chenoweth	R	65,242
	2	Michael K.	Simpson	R	64,468
Illinois	Senator	Peter	Fitzgerald	R	1,149,198
	Senator	Richard	Durbin	D	
	1	Bobby L.	Rush	D	42,961
	2	Jessie L.	Jackson	D	50,527
	3	William O.	Lipinski	D	60,032
	4	Luis V.	Gutierrez	D	42,680
	5	Rod R.	Blagojevich	D	54,712
	6	Henry J.	Hyde	R	68,046
	7	Danny K.	Davis	D	40,467
	8	Philip M.	Crane	R	70,832
	9	Janice D.	Schakowsky	D	52,160
	10	John Edward	Porter	R	65,845
	11	Jerry	Weller	R	59,536
	12	Jerry F.	Costello	D	52,835
	13	Judy	Biggert	R	69,312

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Illinois	14	J. Dennis	Hastert	R	65,185
	15	Thomas W.	Ewing	R	57,007
	16	Donald A.	Manzullo	R	65,058
	17	Lane	Evans	D	57,063
	18	Ray	LaHood	R	60,551
	19	David D.	Phelps	D	55,528
	20	John	Shimkus	R	58,859
Indiana	Senator	Richard	Lugar	R	606,022
	Senator	Evan	Bayh	D	
	1	Peter J.	Visclosky	D	54,601
	2	David M.	McIntosh	R	59,333
	3	Timothy J.	Roemer	D	60,672
	4	Mark E.	Souder	R	65,246
	5	Stephen E.	Buyer	R	62,127
	6	Dan	Burton	R	69,809
	7	Edward A.	Pease	R	59,986
	8	John N.	Hostettler	R	58,083
	9	Baron P.	Hill	D	62,425
	10	Julia	Carson	R	53,742
Iowa	Senator	Tom	Harkin	D	296,842
	Senator	Charles	Grassley	R	
	1	James A.	Leach	R	58,552
	2	Jim	Nussle	R	58,340
	3	Leonard L.	Boswell	D	58,234
	4	Greg	Ganske	R	62,044
	5	Tom	Latham	R	59,672
Kansas	Senator	Pat	Roberts	R	259,904
	Senator	Sam	Brownback	R	
	1	Jerry	Moran	R	66,213
	2	Jim	Ryun	R	61,861
	3	Dennis	Moore	D	66,789
	4	Todd	Tiahrt	R	65,041
Kentucky	Senator	Mitch	McConnell	R	363,572
	Senator	Jim	Bunning	R	
	1	Edward	Whitfield	R	60,879
	2	Ron	Lewis	R	65,790
	3	Anne M.	Northup	R	61,624
	4	Ken	Lucas	D	64,722
	5	Harold	Rogers	R	44,065
	6	Ernest L.	Fletcher	R	66,491

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	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
Louisiana	Senator	John B.	Breaux	D	324,343
	Senator	Mary	Landrieu	D	
	1	David	Vitter	R	53,084
	2	William J.	Jefferson	D	39,319
	3	W. J.	Tauzin	R	47,785
	4	Jim	McCrery	R	37,683
	5	John	Cooksey	R	49,974
	6	Richard H.	Baker	R	51,502
	7	Christopher	John	D	44,996
Maine	Senator	Olympia	Snowe	R	128,832
	Senator	Susan	Collins	R	
	1	Thomas H.	Allen	D	69,103
	2	John Elias	Baldacci	D	59,729
Maryland	Senator	Paul	Sarbanes	D	552,262
	Senator	Barbara	Mikulski	D	
	1	Wayne T.	Gilchrest	R	69,668
	2	Robert L.	Ehrlich	R	71,502
	3	Benjamin L.	Cardin	D	66,851
	4	Albert R.	Wynn	D	70,749
	5	Steny H.	Hoyer	D	74,288
	6	Roscoe G.	Bartlett	R	72,357
	7	Elijah	Cummings	D	51,329
	8	Constance A.	Morella	R	75,518
Massachusetts	Senator	John	Kerry	D	609,713
	Senator	Edward	Kennedy	D	
	1	John W.	Olver	D	60,207
	2	Richard E.	Neal	D	61,386
	3	James P.	McGovern	D	64,300
	4	Barney	Frank	D	62,483
	5	Martin T.	Meehan	D	65,488
	6	John F.	Tierney	D	65,995
	7	Edward J.	Markey	D	63,757
	8	Michael E.	Capuano	D	43,087
	9	John Joseph	Moakley	D	60,190
	10	William D.	Delahunt	D	62,821

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	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
Michigan	Senator	Carl	Levin	D	880,682
	Senator	Spencer	Abraham	R	
	1	Bart T.	Stupak	D	53,222
	2	Peter	Hoekstra	R	59,111
	3	Vernon J.	Ehlers	R	59,536
	4	Dave	Camp	R	53,291
	5	James A.	Barcia	D	53,465
	6	Fred S.	Upton	R	57,296
	7	Nick	Smith	R	57,423
	8	Debbie	Stabenow	D	58,359
	9	Dale E.	Kildee	D	54,543
	10	David E.	Bonior	D	60,939
	11	Joseph	Knollenberg	R	65,479
	12	Sander M.	Levin	D	61,086
	13	Lynn N.	Rivers	D	57,471
	14	John	Conyers	D	42,361
	15	Carolyn C.	Kilpatrick	D	30,136
	16	John D.	Dingell	D	56,966
Minnesota	Senator	Paul	Wellstone	D	550,595
	Senator	Rod	Grams	R	
	1	Gil	Gutknecht	R	70,187
	2	David	Minge	D	71,909
	3	Jim	Ramstad	R	79,333
	4	Bruce F.	Vento	D	64,889
	5	Martin Olav	Sabo	D	56,730
	6	William P.	Luther	D	80,846
	7	Collin C.	Peterson	D	64,693
	8	James L.	Oberstar	D	62,008
Mississippi	Senator	Trent	Lott	R	222,187
	Senator	Thad	Cochran	R	
	1	Roger F.	Wicker	R	50,951
	2	Bennie G.	Thompson	D	37,268
	3	Charles	Pickering	R	47,423
	4	Ronnie	Shows	D	42,555
	5	Gene	Taylor	D	43,989

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	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
Missouri	Senator	Christopher	Bond	R	573,057
	Senator	John	Ashcroft	R	
	1	William	Clay	D	52,961
	2	James M.	Talent	R	73,164
	3	Richard A.	Gephardt	D	65,094
	4	Ike	Skelton	D	65,282
	5	Karen	McCarthy	D	60,731
	6	Pat	Danner	D	68,240
	7	Roy	Blunt	R	63,563
	8	Jo Ann	Emerson	R	58,008
	9	Kenny C.	Hulshof	R	66,013
Montana	Senator	Conrad	Burns	R	89,169
	Senator	Max	Baucus	D	
	At Large	Rick	Hill	R	
Nebraska	Senator	Robert	Kerrey	D	174,593
	Senator	Chuck	Hagel	R	
	1	Doug	Bereuter	R	58,135
	2	Lee	Terry	R	58,122
	3	Bill	Barrett	R	58,336
Nevada	Senator	Harry	Reid	D	146,142
	Senator	Richard	Bryan	D	
	1	Shelley	Berkley	D	69,837
	2	James A.	Gibbons	R	76,304
New Hamphshire	Senator	Bob	Smith	R	139,673
	Senator	Judd	Gregg	R	
	1	John E.	Sununu	R	69,881
	2	Charles F.	Bass	R	69,792
New Jersey	Senator	Robert	Torricelli	D	818,116
	Senator	Frank	Lautenberg	D	
	1	Robert E.	Andrews	D	59,742
	2	Frank A.J.	LoBiondo	R	58,821
	3	Jim	Saxton	R	63,735
	4	Christopher H.	Smith	R	61,098
	5	Marge	Roukema	R	70,011
	6	Frank	Pallone	D	64,052
	7	Bob	Franks	R	70,515
	8	William	Pascrell	D	61,959
	9	Steven R.	Rothman	D	62,157
	10	Donald M.	Payne	D	51,445
	11	Rodney P.	Frelinghuysen	R	72,605
	12	Rush D.	Holt	D	69,953
	13	Robert	Menendez	D	52,022

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	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
New Mexico	Senator	Pete	Domenici	R	143,438
	Senator	Jeff	Bingaman	D	
	1	Heather	Wilson	R	51,894
	2	Joe	Skeen	R	44,780
	3	Tom	Udall	D	46,764
New York	Senator	Charles	Schumer	D	1,511,164
	Senator	Daniel Patrick	Moynihan	D	
	1	Michael P.	Forbes	D	56,134
	2	Rick A.	Lazio	R	58,406
	3	Peter T.	King	R	60,425
	4	Carolyn	McCarthy	D	56,679
	5	Gary L.	Ackerman	D	57,264
	6	Gregory M.	Meeks	D	49,452
	7	Joseph	Crowley	D	45,888
	8	Jerrold L.	Nadler	D	36,726
	9	Anthony D.	Weiner	D	47,039
	10	Edolphus	Towns	D	35,208
	11	Major R.	Owens	D	41,454
	12	Nydia M.	Velazquez	D	36,971
	13	Vito	Fossella	R	49,174
	14	Carolyn B.	Maloney	D	41,628
	15	Charles B.	Rangel	D	29,990
	16	Jose E.	Serrano	D	27,496
	17	Eliot L.	Engel	D	41,920
	18	Nita M.	Lowey	D	54,017
	19	Sue W.	Kelly	R	57,614
	20	Benjamin A.	Gilman	R	57,598
	21	Michael R.	McNulty	D	51,222
	22	John E.	Sweeney	R	56,962
	23	Sherwood L.	Boehlert	R	50,888
	24	John M.	McHugh	R	48,853
	25	James T.	Walsh	R	52,646
	26	Maurice D.	Hinchey	D	49,540
	27	Thomas M.	Reynolds	R	57,236
	28	Louise McIntosh	Slaughter	D	50,919
	29	John J.	LaFalce	D	51,423
	30	Jack	Quinn	R	49,607
	31	Amo	Houghton	R	50,785
North Carolina	Senator	Jesse	Helms	R	707,393
	Senator	John	Edwards	D	
	1	Eva M.	Clayton	D	48,949
	2	Bob	Etheridge	D	60,176
	3	Walter B.	Jones	R	57,873
	4	David E.	Price	D	61,042

Number of Married Couples Affected by the Marriage Penalty by Congressional District and State

	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
North Carolina	5	Richard M.	Burr	R	60,785
	6	Howard	Coble	R	66,220
	7	Mike	McIntyre	D	51,564
	8	Robin	Hayes	R	60,232
	9	Sue	Myrick	R	64,916
	10	Cass	Ballenger	R	67,439
	11	Charles H.	Taylor	R	55,897
	12	Melvin	Watt	D	52,299
North Dakota	Senator	Byron	Dorgan	D	65,182
	Senator	Kent	Conrad	D	
		Earl	Pomeroy	D	
Ohio	Senator	George	Voinovich	R	1,079,332
	Senator	Mike	DeWine	R	
	1	Steven J.	Chabot	R	50,439
	2	Rob	Portman	R	62,646
	3	Tony P.	Hall	D	57,172
	4	Michael G.	Oxley	R	59,341
	5	Paul E.	Gillmor	R	63,245
	6	Ted	Strickland	D	49,998
	7	David L.	Hobson	R	60,415
	8	John A.	Boehner	R	62,222
	9	Marcy	Kaptur	D	54,612
	10	Dennis J.	Kucinich	D	55,071
	11	Stephanie Tubbs	Jones	D	44,387
	12	John R.	Kasich	R	59,563
	13	Sherrod	Brown	D	61,469
	14	Thomas C.	Sawyer	D	55,252
	15	Deborah	Pryce	R	58,779
	16	Ralph	Regula	R	58,058
	17	James A.	Traficant	D	52,108
	18	Robert W.	Ney	R	52,652
	19	Steven C.	LaTourette	R	61,903
Oklahoma	Senator	Don	Nickles	R	309,010
	Senator	James	Inhofe	R	
	1	Steve	Largent	R	53,858
	2	Tom A.	Coburn	R	49,086
	3	Wes	Watkins	R	47,053
	4	J.C.	Watts	R	53,316
	5	Ernest J.	Istook	R	55,193
	6	Frank D.	Lucas	R	50,503

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	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
Oregon	Senator	Ron	Wyden	D	329,289
	Senator	Gordon	Smith	R	
	1	David	Wu	D	70,770
	2	Greg	Walden	R	65,455
	3	Earl	Blumenauer	D	63,342
	4	Peter A.	DeFazio	D	62,608
	5	Darlene	Hooley	D	67,115
Pennsylvania	Senator	Arlen	Specter	R	1,127,911
	Senator	Rick	Santorum	R	
	1	Robert A.	Brady	D	36,631
	2	Chaka	Fattah	D	40,398
	3	Robert A.	Borski	D	49,023
	4	Ron	Klink	D	52,612
	5	John E.	Peterson	R	50,461
	6	Tim	Holden	D	57,582
	7	Curt	Weldon	R	59,674
	8	James C.	Greenwood	R	64,507
	9	Bud	Shuster	R	55,538
	10	Don	Sherwood	R	54,417
	11	Paul E.	Kanjorski	D	53,044
	12	John P.	Murtha	D	47,161
	13	Joseph M.	Hoeffel	D	62,089
	14	William J.	Coyne	D	45,161
	15	Patrick J.	Toomey	R	58,875
	16	Joseph R.	Pitts	R	59,764
	17	George W.	Gekas	R	61,723
	18	Michael F.	Doyle	D	53,671
	19	William F.	Goodling	R	63,076
	20	Frank	Mascara	D	50,277
	21	Philip S.	English	R	52,227
Rhode Island	Senator	Jack	Reed	D	103,359
	Senator	Lincoln	Chafee	R	
	1	Patrick J.	Kennedy	D	51,692
	2	Robert	Weygand	D	51,668
South Carolina	Senator	Strom	Thurmond	R	344,794
	Senator	Ernest	Hollings	D	
	1	Marshall	Sanford	R	58,552
	2	Floyd	Spence	R	59,118
	3	Lindsey O.	Graham	R	59,576
	4	Jim	DeMint	R	60,935
	5	John M.	Spratt	D	58,110
	6	James E.	Clyburn	D	48,504

Number of Married Couples Affected by the Marriage Penalty by Congressional District and State

	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
South Dakota	Senator	Tim	Johnson	D	75,114
	Senator	Tom	Daschle	D	
	At Large	John R.	Thune	R	
Tennessee	Senator	Fred	Thompson	R	513,314
	Senator	Bill	Frist	R	
	1	William L.	Jenkins	R	57,951
	2	John J.	Duncan	R	58,189
	3	Zachary P.	Wamp	R	55,895
	4	Van	Hilleary	R	56,884
	5	Bob	Clement	D	56,284
	6	Bart	Gordon	D	64,216
	7	Ed	Bryant	R	61,121
	8	John S.	Tanner	D	56,686
	9	Harold E.	Ford	D	46,087
Texas	Senator	Kay Bailey	Hutchison	R	1,759,038
	Senator	Phil	Gramm	R	
	1	Max	Sandlin	D	55,082
	2	Jim	Turner	D	50,867
	3	Sam	Johnson	R	73,236
	4	Ralph M.	Hall	D	63,380
	5	Pete	Sessions	R	54,773
	6	Joe L.	Barton	R	76,230
	7	Bill	Archer	R	68,594
	8	Kevin	Brady	R	64,704
	9	Nicholas V.	Lampson	D	57,677
	10	Lloyd	Doggett	D	58,612
	11	Chet	Edwards	D	57,320
	12	Kay	Granger	R	60,536
	13	William M.	Thornberry	R	55,869
	14	Ron	Paul	R	57,103
	15	Ruben	Hinojosa	D	47,947
	16	Silvestre	Reyes	D	50,584
	17	Charles W.	Stenholm	D	57,649
	18	Sheila	Jackson-Lee	D	48,709
	19	Larry	Combest	R	63,088
	20	Charles A.	Gonzalez	D	51,273
	21	Lamar S.	Smith	R	65,899
	22	Tom	DeLay	R	67,804
	23	Henry	Bonilla	R	53,225
	24	Martin	Frost	D	61,197
	25	Kenneth E.	Bentsen	D	61,337
	26	Richard K.	Armey	R	74,098
	27	Solomon P.	Ortiz	D	50,820
	28	Ciro D.	Rodriguez	D	52,293
	29	Gene	Green	D	46,253
	30	Eddie Bernice	Johnson	D	52,880

Number of Married Couples Affected by the Marriage Penalty by Congressional District and State

	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
Utah	Senator	Orrin	Hatch	R	210,073
	Senator	Robert	Bennett	R	70,952
	1	James V.	Hansen	R	71,856
	2	Merrill	Cook	R	67,264
	3	Christopher	Cannon	R	
Vermont	Senator	Patrick	Leahy	D	63,836
	Senator	James	Jeffords	R	
	At Large	Bernard	Sanders	I	
Virginia	Senator	John	Warner	R	643,209
	Senator	Charles	Robb	D	
	1	Herbert H.	Bateman	R	60,412
	2	Owen B.	Pickett	D	56,458
	3	Robert C.	Scott	D	46,775
	4	Norman	Sisisky	D	58,346
	5	Virgil H.	Goode	I	58,049
	6	Robert W.	Goodlatte	R	56,414
	7	Thomas J.	Bliley	R	63,630
	8	James P.	Moran	D	58,895
	9	Rick	Boucher	D	50,101
	10	Frank R.	Wolf	R	67,527
	11	Thomas M.	Davis	R	66,604
Washington	Senator	Patty	Murray	D	559,262
	Senator	Slade	Gorton	R	
	1	Jay	Inslee	D	70,815
	2	Jack	Metcalf	R	62,611
	3	Brian	Baird	D	60,905
	4	Richard	Hastings	R	61,191
	5	George R.	Nethercutt	R	58,153
	6	Norman D.	Dicks	D	55,419
	7	Jim	McDermott	D	53,387
	8	Jennifer	Dunn	R	72,796
	9	Adam	Smith	D	63,984
West Virginia	Senator	John	Rockefeller	D	137,385
	Senator	Robert	Byrd	D	
	1	Alan B.	Mollohan	D	48,062
	2	Robert E.	Wise	D	49,983
	3	Nick J.	Rahall	D	39,340

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	District	Name of Representative		Party	Number of Couples Affected By Marriage Penalty
Wisconsin	Senator	Herb	Kohl	D	548,859
	Senator	Russell	Feingold	D	
	1	Paul	Ryan	R	61,060
	2	Tammy	Baldwin	D	63,731
	3	Ron	Kind	D	60,875
	4	Gerald D.	Kleczka	D	61,583
	5	Thomas M.	Barrett	D	47,411
	6	Thomas E.	Petri	R	62,559
	7	David R.	Obey	D	60,802
	8	Mark	Green	R	61,753
	9	F. James	Sensenbrenner	R	69,085
Wyoming	Senator	Craig	Thomas	R	45,336
	Senator	Mike	Enzi	R	
	At Large	Barbara	Cubin	R	
U.S. Total					25,000,000

Note: Estimates may not sum due to rounding. Population data based on 1990 census; congressional district boundaries based on 104th Congress.
Sources: Heritage calculations based on Census Bureau and Internal Revenue Service data.