

A REPORT OF THE HERITAGE CENTER FOR DATA ANALYSIS

WHO BENEFITS FROM MARRIAGE
PENALTY AND CHILD TAX CREDIT
RELIEF IN H.R. 6: ESTIMATES BY
STATE AND CONGRESSIONAL DISTRICT

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WHO BENEFITS FROM MARRIAGE PENALTY AND CHILD TAX CREDIT RELIEF IN H.R. 6: ESTIMATES BY STATE AND CONGRESSIONAL DISTRICT

REA S. HEDERMAN, JR.

On March 29, the U.S. House of Representatives passed H.R. 6, the Marriage Penalty and Family Tax Relief Act of 2001, by a vote of 282-144. The legislation, sponsored by Representative Jerry Weller (R-IL), proposes tax relief for millions of American families by alleviating part of the marriage penalty and expanding the child tax credit in the current Internal Revenue Code. The Senate is expected to begin debate soon on its own marriage penalty and child tax credit legislation.

Using data from the 1990 Census, the Internal Revenue Service, and Congress's Joint Committee on Taxation, analysts in the Center for Data Analysis have found that over 25 million married taxpayers would benefit from marriage penalty reform and about 40 million children would be eligible for the expanded child tax credit. Table 1 shows these estimates by state and congressional district.

Marriage Penalty Relief. H.R. 6 would eliminate the bias in the standard deduction against married couples by increasing the

standard deduction for married couples to twice that of single taxpayers. Currently, two single unmarried workers who live together can each claim the standard deduction of \$9,100 in 2001, while a married couple is allowed a standard deduction of \$7,600.

H.R. 6 addresses the inequities in the marginal tax rate structure of the current income tax code by doubling the 15 percent rate bracket of joint filers to twice that of single filers. For 2001, the threshold of the 28 percent bracket is \$45,200. H.R. 6 would increase this threshold to \$54,100, saving married couples almost \$1,200 in taxes.

H.R. 6 also proposes relief for low-income working families by increasing the income phaseout for the Earned Income Tax Credit (EITC) so that low-income married couples would not lose as much of their credit as they do now simply because they are married.¹

- CDA analysts estimate that more than 25 million married taxpayers would benefit from the marriage penalty relief. Table 1

1. For more information on the tax code's marriage penalties, see Rea S. Hederman, Jr., "Why Congress Should Renew Its Efforts to End the Marriage Penalty," Heritage Foundation *Background* No. 1424, March 28, 2001; Rea S. Hederman, Jr., "Comparing Four Major Marriage Penalty Proposals Before Congress," Heritage Foundation *Background* No. 1382, July 7, 2000; and Daniel J. Mitchell, "How to Fix the Marriage Penalty in the Tax Code," Heritage Foundation *Background* No. 1250, February 8, 1999.

shows the number of couples by state and congressional district who would benefit from the proposals in H.R. 6.

The Child Tax Credit. H.R. 6 also would expand the child tax credit, which became a part of current federal tax policy through the Taxpayer Relief Act of 1997 (P.L. 105–34). The current credit allows qualified taxpayers to reduce their tax liability by \$500 for each dependent in the home under the age of 17.

The current child tax credit is refundable against FICA deductions only for families with three or more qualified dependents. H.R. 6 would expand the credit to \$1,000 and allow all families to claim the refundable portion of the child tax credit. This policy would significantly increase the number of taxpaying families who would benefit from the credit.

- CDA analysts estimate that over 40 million children would benefit from the expanded child tax credit. Table 1 shows estimates of the number of children in each state and congressional district who would be eligible for the credit.

METHODOLOGY

Table 1 of this *CDA Report* shows estimates of the number of married taxpaying couples who are affected by the marriage penalties inherent in the income tax code's standard deduction, marginal tax rates, and phaseout ranges of the Earned Income Tax Credit (EITC). The vast majority of these couples are two-earner families in which the second earner's wages are a significant portion of the family's income. This analysis cannot be used to estimate the dollar amount of penalty per family due to differences in the marginal rate structure and the EITC. Some married couples pay more as a marriage penalty because of the differences in the rate brackets and the loss of credits.

CDA analysts used the March 1999 Bureau of the Census *Current Population Survey*, which contains 1998 income data, to determine the number and type of families that pay the marriage penalty in each state.² The 1995 IRS Public Use File was used to determine how many families typically used the standard deduction instead of itemizing their deductions in each tax bracket.³ A couple are assumed to pay a penalty if they had two earners in a tax bracket higher than 15 percent or are likely to use the standard deduction in the 15 percent bracket. Married families receiving the EITC pay a penalty in terms of a faster phaseout; they are also assumed to incur a marriage penalty. The number of families who do not currently receive the EITC but would if they were both single was not used in this analysis.

CDA analysts used the 1990 Census report to estimate the percentage of families incurring a penalty at the congressional district level; these were the most recent data available at the congressional district level.⁴ The percentage of families likely to suffer a penalty was held constant for families in 1998. The 1995 IRS Public Use File was used to determine the likelihood of couples in each state paying a marriage penalty.⁵ The overall number of families affected in 1998 was taken from the Joint Committee on Taxation's estimate of 25 million.⁶

The analysts used the March 2000 *Current Population Survey* to estimate the number of children who would benefit from the child tax credit.⁷ Children under the age of 17 with tax liability were assumed to be potential beneficiaries of the increase in the child tax credit. The tax credit was used to reduce federal tax liability to zero and, in some cases, to reduce the FICA taxes paid by families with eligible children. Many families do not receive the full value of the credit because their

2. U.S. Bureau of the Census, *Current Population Survey*, March 1999.

3. Internal Revenue Service, Statistics of Income Division, Public Use File 1995.

4. U. S. Bureau of the Census, *1990 Census of Population*.

5. Internal Revenue Service, Statistics of Income Division, Public Use File 1995.

6. U.S. Treasury Department estimates, cited in Curt Anderson, "GOP Offers Bigger Marriage Tax Cut," Associated Press, January 31, 2000. See also press release, "Archer Announces Marriage Tax Penalty Relief Act of 2000," Committee on Ways and Means, U.S. House of Representatives, January 31, 2000.

7. U.S. Bureau of the Census, *Current Population Survey*, March 2000.

tax liability is eliminated before the total amount of the tax credit can be claimed.

CDA analysts estimated the number of children in each congressional district using the 1990 Census report, which listed children and their family's income by congressional district.⁸ The

ratio of dependents eligible for the credit was held constant from the 1990 Census.

—*Rea S. Hederman, Jr.*, is *Manager of Operations and a Policy Analyst in the Center for Data Analysis at The Heritage Foundation.*

8. U.S. Bureau of the Census, *1990 Census of Population.*

THE HERITAGE CENTER FOR DATA ANALYSIS

Estimates of Taxpaying Couples Affected by the Marriage Penalty and Children Eligible for Expanded Child Tax Credit by State and Congressional District for H.R. 6

State	District	Name of Representative		Party	Number of Children Who Would Benefit from Increased Child Tax Credit	Number of Couples Affected By Marriage Penalty
Alabama	Senator	Jeff	Sessions	R	567,473	424,956
	Senator	Richard	Shelby	R		
	1	Sonny	Callahan	R	81,165	56,747
	2	Terry	Everett	R	85,084	63,679
	3	Bob	Riley	R	80,029	60,392
	4	Robert	Aderholt	R	80,881	63,664
	5	Robert E.	Cramer	D	85,254	66,356
	6	Spencer	Bachus	R	85,766	66,486
	7	Earl F.	Hilliard	D	69,294	47,632
Alaska	Senator	Frank	Murkowski	R		
	Senator	Ted	Stevens	R	131,831	66,876
	At Large	Don	Young	R		
Arizona	Senator	Jon	Kyl	R	556,185	352,739
	Senator	John	McCain	R		
	1	Jeff	Flake	R	82,537	65,373
	2	Ed	Pastor	D	92,615	49,832
	3	Bob	Stump	R	90,530	57,504
	4	John B.	Shadegg	R	81,842	68,699
	5	Jim	Kolbe	R	107,428	58,902
	6	J. D.	Hayworth	R	101,234	52,429
Arkansas	Senator	Tim	Hutchinson	R	416,949	207,676
	Senator	Blanche	Lincoln	D		
	1	Marion	Berry	D	103,987	50,565
	2	Vic	Snyder	D	105,989	55,159
	3	Asa	Hutchinson	R	97,543	54,625
	4	Mike	Ross	D	109,430	47,327
California	Senator	Barbara	Boxer	D	4,795,848	2,752,159
	Senator	Dianne	Feinstein	D		
	1	Mike	Thompson	D	95,510	52,954
	2	Wally	Herger	R	87,831	47,553
	3	Doug	Ose	R	95,510	55,096
	4	John T.	Doolittle	R	96,470	57,132
	5	Robert T.	Matsui	D	85,911	48,251
	6	Lynn C.	Woolsey	D	88,311	58,003
	7	George	Miller	D	98,390	57,185
	8	Nancy	Pelosi	D	54,235	40,473
	9	Barbara	Lee	D	72,473	43,471
	10	Ellen O.	Tauscher	D	100,790	65,228
	11	Richard W.	Pombo	R	97,430	51,854
	12	Tom	Lantos	D	82,072	59,616
	13	Fortney	Stark	D	101,270	63,214
	14	Anna G.	Eshoo	D	80,152	59,229
	15	Michael M.	Honda	D	90,711	64,206
	16	Zoe	Lofgren	D	102,902	54,939
	17	Sam	Farr	D	95,846	53,078
	18	Gary	Condit	D	103,670	51,952
19	George P.	Radanovich	R	95,981	52,576	
20	Calvin M.	Dooley	D	93,058	44,298	

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State	District	Name of Representative		Party	Would Benefit from Increased Child Tax Credit	Number of Couples Affected By Marriage Penalty
	21	William M.	Thomas	R	101,654	51,876
	22	Lois	Capps	D	83,670	51,174
	23	Elton	Gallegly	R	106,501	59,320
	24	Brad	Sherman	D	85,431	61,438
	25	Howard P.	McKeon	R	107,893	60,273
	26	Howard L.	Berman	D	93,879	49,377
	27	Adam B.	Schiff	D	79,902	54,160
	28	David	Dreier	R	102,230	59,070
	29	Henry A.	Waxman	D	48,331	42,606
	30	Xavier	Becerra	D	79,960	44,685
	31	Hilda L.	Solis	D	95,990	47,275
	32*				73,913	45,198
	33	Lucille	Roybal-Allard	D	93,048	38,069
	34	Grace F.	Napolitano	D	108,949	52,281
	35	Maxine	Waters	D	89,933	41,664
	36	Jane	Harman	D	76,456	58,266
	37	Juanita	Millender-McDonald	D	101,414	42,068
	38	Steve	Horn	R	83,176	48,899
	39	Edward R.	Royce	R	98,726	62,958
	40	Jerry	Lewis	R	103,382	49,590
	41	Gary G.	Miller	R	113,509	59,081
	42	Joe	Baca	D	116,100	51,363
	43	Ken	Calvert	R	112,789	54,878
	44	Mary	Bono	R	94,310	46,014
	45	Dana	Rohrabacher	R	81,112	59,579
	46	Loretta	Sanchez	D	97,958	50,574
	47	Christopher	Cox	R	92,151	63,022
	48	Darrell E.	Issa	R	99,820	58,781
	49	Susan A.	Davis	D	60,258	45,508
	50	Bob	Filner	D	96,950	47,013
	51	Randy	Cunningham	R	97,622	60,052
	52	Duncan L.	Hunter	R	100,310	55,739

*Vacancy due to the death of Julian C. Dixon, December 8, 2000.

Colorado	Senator	Wayne	Allard	R	810,337	444,578
	Senator	Ben Nighthorse	Campbell	R		
	1	Diana	DeGette	D	100,241	60,530
	2	Mark	Udall	D	141,796	79,685
	3	Scott	McInnis	R	127,323	69,766
	4	Bob	Schaffer	R	142,242	74,522
	5	Joel	Hefley	R	151,893	77,528
	6	Thomas G.	Tancredo	R	146,841	82,547
Connecticut	Senator	Christopher	Dodd	D	644,975	347,306
	Senator	Joseph	Lieberman	D		
	1	John B.	Larson	D	100,551	54,847
	2	Rob	Simmons	R	110,884	58,551
	3	Rosa L.	DeLauro	D	102,757	55,985
	4	Christopher	Shays	R	102,628	55,234
	5	James H.	Maloney	D	116,109	60,893
	6	Nancy L.	Johnson	R	112,046	61,796

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Delaware	Senator	Joseph	Biden Jr.	D		
	Senator	Thomas	Carper	D	104,802	74,120
	At Large	Michael N.	Castle	R		
District of Columbia	At Large	Eleanor Holmes	Norton	D	50,420	27,117
Florida	Senator	Bob	Graham	D	1,858,458	1,176,623
	Senator	Bill	Nelson	D		
	1	Joe	Scarborough	R	89,012	53,832
	2	F. Allen	Boyd	D	86,968	52,640
	3	Corrine	Brown	D	82,508	44,474
	4	Ander	Crenshaw	R	90,871	56,876
	5	Karen L.	Thurman	D	65,747	41,900
	6	Cliff	Stearns	R	91,614	52,391
	7	John L.	Mica	R	91,670	57,202
	8	Rick	Keller	R	88,882	57,798
	9	Michael	Bilirakis	R	81,908	53,928
	10	C. W. Bill	Young	R	65,970	48,921
	11	Jim	Davis	D	80,687	53,627
	12	Adam H.	Putnam	R	90,313	52,052
	13	Dan	Miller	R	66,062	46,602
	14	Porter J.	Goss	R	71,228	48,989
	15	David	Weldon	R	84,422	53,180
	16	Mark	Foley	R	80,278	51,021
	17	Carrie P.	Meek	D	86,894	44,037
	18	Ileana	Ros-Lehtinen	R	70,114	50,461
	19	Robert	Wexler	D	75,261	50,921
	20	Peter	Deutsch	D	89,570	57,696
	21	Lincoln	Diaz-Balart	R	94,420	60,076
22	E. Clay	Shaw	R	49,449	42,810	
23	Alcee L.	Hastings	D	84,608	45,189	
Georgia	Senator	Max	Cleland	D	1,009,341	728,524
	Senator	Zell	Miller	D		
	1	Jack	Kingston	R	90,580	62,397
	2	Sanford D.	Bishop	D	77,356	52,397
	3	Michael	Collins	R	103,300	72,108
	4	Cynthia	McKinney	D	95,749	75,447
	5	John	Lewis	D	69,755	50,963
	6	Johnny	Isakson	R	104,077	78,795
	7	Bob	Barr	R	96,980	70,617
	8	Saxby	Chambliss	R	93,189	67,271
	9	Nathan	Deal	R	93,889	72,202
10	Charles W.	Norwood	R	92,708	66,424	
11	John	Linder	R	91,756	59,903	
Hawaii	Senator	Daniel	Inouye	D	177,270	106,415
	Senator	Daniel	Akaka	D		
	1	Neil	Abercrombie	D	79,634	54,265
	2	Patsy T.	Mink	D	97,636	52,150
Idaho	Senator	Larry	Craig	R	174,082	129,710
	Senator	Mike	Crapo	R		

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					Would Benefit from Increased Child Tax Credit	Affected By Marriage Penalty
Illinois	1	C.L. "Butch"	Otter	R	79,097	65,242
	2	Michael K.	Simpson	R	94,985	64,468
	Senator	Peter	Fitzgerald	R	2,090,387	1,149,196
	Senator	Richard	Durbin	D		
	1	Bobby L.	Rush	D	82,648	42,961
	2	Jessie L.	Jackson	D	104,894	50,527
	3	William O.	Lipinski	D	102,741	60,032
	4	Luis V.	Gutierrez	D	109,306	42,680
	5	Rod R.	Blagojevich	D	78,969	54,712
	6	Henry J.	Hyde	R	111,752	68,046
	7	Danny K.	Davis	D	77,568	40,467
	8	Philip M.	Crane	R	124,652	70,832
	9	Janice D.	Schakowsky	D	74,126	52,160
	10	Mark Steven	Kirk	R	117,920	65,845
	11	Jerry	Weller	R	116,665	59,536
	12	Jerry F.	Costello	D	96,640	52,835
	13	Judy	Biggert	R	132,695	69,312
	14	J. Dennis	Hastert	R	128,395	65,185
	15	Timothy V.	Johnson	R	99,333	57,007
	16	Donald A.	Manzullo	R	119,864	65,058
17	Lane	Evans	D	101,194	57,063	
18	Ray	LaHood	R	109,034	60,551	
19	David D.	Phelps	D	96,719	55,528	
20	John	Shimkus	R	105,271	58,859	
Indiana	Senator	Richard	Lugar	R	966,708	606,024
	Senator	Evan	Bayh	D		
	1	Peter J.	Visclosky	D	95,813	54,601
	2	Mike	Pence	R	88,978	59,333
	3	Timothy J.	Roemer	D	99,390	60,672
	4	Mark E.	Souder	R	109,446	65,246
	5	Stephen E.	Buyer	R	101,846	62,127
	6	Dan	Burton	R	107,415	69,809
	7	Brian D.	Kerns	R	92,719	59,986
	8	John N.	Hostettler	R	86,773	58,083
9	Baron P.	Hill	D	100,135	62,425	
10	Julia	Carson	D	84,192	53,742	
Iowa	Senator	Chuck	Grassley	R	460,456	296,842
	Senator	Tom	Harkin	D		
	1	James A.	Leach	R	91,675	58,552
	2	Jim	Nussle	R	93,347	58,340
	3	Leonard L.	Boswell	D	86,945	58,234
	4	Greg	Ganske	R	92,748	62,044
5	Tom	Latham	R	95,741	59,672	
Kansas	Senator	Pat	Roberts	R	400,852	259,904
	Senator	Sam	Brownback	R		
	1	Jerry	Moran	R	100,213	66,213
	2	Jim	Ryun	R	95,323	61,861
	3	Dennis	Moore	D	102,538	66,789
4	Todd	Tiahrt	R	102,778	65,041	

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					Would Benefit from Increased Child Tax Credit	Affected By Marriage Penalty
Kentucky	Senator	Mitch	McConnell	R	545,229	363,571
	Senator	Jim	Bunning	R		
	1	Edward	Whitfield	R	88,792	60,879
	2	Ron	Lewis	R	100,252	65,790
	3	Anne M.	Northup	R	87,613	61,624
	4	Ken	Lucas	D	100,475	64,722
	5	Harold	Rogers	R	78,641	44,065
	6	Ernest L.	Fletcher	R	89,457	66,491
Louisiana	Senator	John	Breaux	D	529,505	324,343
	Senator	Mary	Landrieu	D		
	1	David	Vitter	R	80,546	53,084
	2	William J.	Jefferson	D	62,064	39,319
	3	W. J.	Tauzin	R	84,676	47,785
	4	Jim	McCrery	R	60,211	37,683
	5	John	Cooksey	R	76,468	49,974
	6	Richard H.	Baker	R	82,823	51,502
	7	Christopher	John	D	82,717	44,996
Maine	Senator	Susan	Collins	R	187,646	128,832
	Senator	Olympia	Snowe	R		
	1	Thomas H.	Allen	D	99,340	69,103
	2	John Elias	Baldacci	D	88,306	59,729
Maryland	Senator	Barbara	Mikulski	D	854,427	552,262
	Senator	Paul	Sarbanes	D		
	1	Wayne T.	Gilchrest	R	105,009	69,668
	2	Robert L.	Ehrlich	R	108,427	71,502
	3	Benjamin L.	Cardin	D	100,224	66,851
	4	Albert R.	Wynn	D	113,981	70,749
	5	Steny H.	Hoyer	D	115,775	74,288
	6	Roscoe G.	Bartlett	R	113,297	72,357
	7	Elijah	Cummings	D	84,503	51,329
	8	Constance A.	Morella	R	113,212	75,518
Massachusetts	Senator	Edward	Kennedy	D	896,138	609,714
	Senator	John	Kerry	D		
	1	John W.	Olver	D	92,924	60,207
	2	Richard E.	Neal	D	98,012	61,386
	3	James P.	McGovern	D	96,137	64,300
	4	Barney	Frank	D	95,798	62,483
	5	Martin T.	Meehan	D	101,672	65,488
	6	John F.	Tierney	D	92,567	65,995
	7	Edward J.	Markey	D	80,873	63,757
	8	Michael E.	Capuano	D	59,360	43,087
	9	John Joseph	Moakley	D	84,979	60,190
	10	William D.	Delahunt	D	93,816	62,821
Michigan	Senator	Carl	Levin	D	1,822,066	880,684
	Senator	Debbie	Stabenow	D		
	1	Bart T.	Stupak	D	114,061	53,222
	2	Peter	Hoekstra	R	128,456	59,111
	3	Vernon J.	Ehlers	R	130,824	59,536
	4	Dave	Camp	R	114,426	53,291

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State	District	Name of Representative		Party	Number of Children Who	Number of Couples	
					Would Benefit from Increased Child Tax Credit	Affected By Marriage Penalty	
	5	James A.	Barcia	D	115,701	53,465	
	6	Fred S.	Upton	R	112,968	57,296	
	7	Nick	Smith	R	119,163	57,423	
	8	Mike	Rogers	R	118,799	58,359	
	9	Dale E.	Kildee	D	114,061	54,543	
	10	David E.	Bonior	D	122,078	60,939	
	11	Joseph	Knollenberg	R	119,892	65,479	
	12	Sander M.	Levin	D	115,519	61,086	
	13	Lynn N.	Rivers	D	111,510	57,471	
	14	John	Conyers	D	96,934	42,361	
	15	Carolyn C.	Kilpatrick	D	71,061	30,136	
	16	John D.	Dingell	D	116,612	56,966	
	Minnesota	Senator	Paul	Wellstone	D	949,307	550,595
		Senator	Mark	Dayton	D		
		1	Gil	Gutknecht	R	123,695	70,187
		2	Mark R.	Kennedy	R	129,675	71,909
3		Jim	Ramstad	R	131,669	79,333	
4		Betty	McCollum	D	106,322	64,889	
5		Martin Olav	Sabo	D	79,742	56,730	
6		William P.	Luther	D	143,630	80,846	
Mississippi	7	Collin C.	Peterson	D	118,663	64,693	
	8	James L.	Oberstar	D	115,910	62,008	
	Senator	Trent	Lott	R	380,190	222,186	
	Senator	Thad	Cochran	R			
	1	Roger F.	Wicker	R	81,133	50,951	
	2	Bennie G.	Thompson	D	65,849	37,268	
	3	Charles	Pickering	R	79,194	47,423	
	4	Ronnie	Shows	D	73,719	42,555	
Missouri	5	Gene	Taylor	D	80,296	43,989	
	Senator	Christopher	Bond	R	886,442	573,056	
	Senator	Jean	Carnahan	D			
	1	William	Clay	D	85,925	52,961	
	2	W. Todd	Akin	R	115,819	73,164	
	3	Richard A.	Gephardt	D	101,905	65,094	
	4	Ike	Skelton	D	100,830	65,282	
	5	Karen	McCarthy	D	90,949	60,731	
	6	Sam	Graves	R	104,313	68,240	
	7	Roy	Blunt	R	93,315	63,563	
Montana	8	Jo Ann	Emerson	R	87,601	58,008	
	9	Kenny C.	Hulshof	R	105,786	66,013	
	Senator	Max	Baucus	D			
Nebraska	Senator	Conrad	Burns	R	117,432	89,169	
	At Large	Dennis R.	Rehberg	R			
	Senator	Charles	Hagel	R	306,314	174,593	
Nebraska	Senator	Ben	Nelson	D			
	1	Doug	Bereuter	R	99,460	58,135	
	2	Lee	Terry	R	105,586	58,122	
	3	Tom	Osborne	R	101,267	58,336	

THE HERITAGE CENTER FOR DATA ANALYSIS

Estimates of Taxpaying Couples Affected by the Marriage Penalty and Children Eligible for Expanded Child Tax Credit by State and Congressional District for H.R. 6

State	District	Name of Representative		Party	Number of Children Who	Number of Couples
					Would Benefit from Increased Child Tax Credit	Affected By Marriage Penalty
Nevada	Senator	Harry Reid		D	327,729	146,141
	Senator	John Ensign		R		
	1	Shelley Berkley		D	155,016	69,837
	2	James A. Gibbons		R	172,713	76,304
New Hampshire	Senator	Judd Gregg		R	249,295	139,673
	Senator	Bob Smith		R		
	1	John E. Sununu		R	123,775	69,881
	2	Charles F. Bass		R	125,520	69,792
New Jersey	Senator	Robert Torricelli		D	1,396,191	818,115
	Senator	Jon Corzine		D		
	1	Robert E. Andrews		D	116,582	59,742
	2	Frank A.J. LoBiondo		R	106,948	58,821
	3	Jim Saxton		R	117,838	63,735
	4	Christopher H. Smith		R	112,254	61,098
	5	Marge Roukema		R	120,072	70,011
	6	Frank Pallone		D	103,458	64,052
	7	Mike Ferguson		R	106,948	70,515
	8	William Pascrell		D	100,945	61,959
	9	Steven R. Rothman		D	91,450	62,157
	10	Donald M. Payne		D	95,779	51,445
	11	Rodney P. Frelinghuysen		R	116,303	72,605
12	Rush D. Holt		D	117,978	69,953	
13	Robert Menendez		D	89,635	52,022	
New Mexico	Senator	Jeff Bingaman		D	200,223	143,438
	Senator	Pete Domenici		R		
	1	Heather Wilson		R	66,334	51,894
	2	Joe Skeen		R	65,733	44,780
	3	Tom Udall		D	68,156	46,764
New York	Senator	Charles Schumer		D	2,604,592	1,511,164
	Senator	Hillary Clinton		D		
	1	Felix J. Grucci Jr.		R	104,173	56,134
	2	Steve Israel		D	100,006	58,406
	3	Peter T. King		R	92,193	60,425
	4	Carolyn McCarthy		D	92,454	56,679
	5	Gary L. Ackerman		D	85,162	57,264
	6	Gregory M. Meeks		D	93,235	49,452
	7	Joseph Crowley		D	67,192	45,888
	8	Jerrold L. Nadler		D	51,566	36,726
	9	Anthony D. Weiner		D	74,223	47,039
	10	Edolphus Towns		D	72,661	35,208
	11	Major R. Owens		D	88,287	41,454
	12	Nydia M. Velazquez		D	69,536	36,971
	13	Vito Fossella		R	85,943	49,174
	14	Carolyn B. Maloney		D	42,451	41,628
	15	Charles B. Rangel		D	56,254	29,990
	16	Jose E. Serrano		D	66,410	27,496
	17	Eliot L. Engel		D	76,046	41,920
18	Nita M. Lowey		D	79,172	54,017	
19	Sue W. Kelly		R	97,142	57,614	

THE HERITAGE CENTER FOR DATA ANALYSIS

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					Would Benefit from Increased Child Tax Credit	Affected By Marriage Penalty
	20	Benjamin A.	Gilman	R	102,350	57,598
	21	Michael R.	McNulty	D	84,380	51,222
	22	John E.	Sweeney	R	100,267	56,962
	23	Sherwood L.	Boehlert	R	91,412	50,888
	24	John M.	McHugh	R	96,621	48,853
	25	James T.	Walsh	R	94,798	52,646
	26	Maurice D.	Hinchey	D	85,943	49,540
	27	Thomas M.	Reynolds	R	101,569	57,236
	28	Louise McIntosh	Slaughter	D	86,985	50,919
	29	John J.	LaFalce	D	88,287	51,423
	30	Jack	Quinn	R	84,380	49,607
	31	Amo	Houghton	R	93,495	50,785
North Carolina	Senator	Jesse	Helms	R	1,087,387	707,392
	Senator	John	Edwards	D		
	1	Eva M.	Clayton	D	79,922	48,949
	2	Bob	Etheridge	D	90,605	60,176
	3	Walter B.	Jones	R	92,962	57,873
	4	David E.	Price	D	90,958	61,042
	5	Richard M.	Burr	R	86,683	60,785
	6	Howard	Coble	R	92,708	66,220
	7	Mike	McIntyre	D	90,413	51,564
	8	Robin	Hayes	R	101,051	60,232
	9	Sue	Myrick	R	98,949	64,916
	10	Cass	Ballenger	R	96,150	67,439
11	Charles H.	Taylor	R	81,482	55,897	
12	Melvin	Watt	D	85,505	52,299	
North Dakota	Senator	Byron	Dorgan	D		
	Senator	Kent	Conrad	D	79,817	65,182
	At Large	Earl	Pomeroy	D		
Ohio	Senator	Mike	DeWine	R	1,695,049	1,079,332
	Senator	George	Voinovich	R		
	1	Steven J.	Chabot	R	81,863	50,439
	2	Rob	Portman	R	101,354	62,646
	3	Tony P.	Hall	D	84,236	57,172
	4	Michael G.	Oxley	R	96,100	59,341
	5	Paul E.	Gillmor	R	104,574	63,245
	6	Ted	Strickland	D	81,185	49,998
	7	David L.	Hobson	R	93,218	60,415
	8	John A.	Boehner	R	100,337	62,222
	9	Marcy	Kaptur	D	89,151	54,612
	10	Dennis J.	Kucinich	D	83,727	55,071
	11	Stephanie Tubbs	Jones	D	71,524	44,387
	12	Patrick J.	Tiberi	R	90,507	59,563
	13	Sherrod	Brown	D	102,032	61,469
	14	Thomas C.	Sawyer	D	82,710	55,252
	15	Deborah	Pryce	R	82,710	58,779
	16	Ralph	Regula	R	91,524	58,058
17	James A.	Traficant	D	82,371	52,108	
18	Robert W.	Ney	R	85,930	52,652	

THE HERITAGE CENTER FOR DATA ANALYSIS

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					Would Benefit from Increased Child Tax Credit	Affected By Marriage Penalty
	19	Steven C.	LaTourette	R	89,998	61,903
Oklahoma	Senator	James	Inhofe	R	451,234	309,009
	Senator	Don	Nickles	R		
	1	Steve	Largent	R	77,740	53,858
	2	Brad	Carson	D	73,634	49,086
	3	Wes	Watkins	R	67,317	47,053
	4	J.C.	Watts	R	80,357	53,316
	5	Ernest J.	Istook	R	78,507	55,193
	6	Frank D.	Lucas	R	73,679	50,503
Oregon	Senator	Gordon	Smith	R	506,595	329,290
	Senator	Ron	Wyden	D		
	1	David	Wu	D	107,803	70,770
	2	Greg	Walden	R	100,255	65,455
	3	Earl	Blumenauer	D	96,506	63,342
	4	Peter A.	DeFazio	D	97,216	62,608
	5	Darlene	Hooley	D	104,814	67,115
Pennsylvania	Senator	Rick	Santorum	R	1,715,332	1,127,911
	Senator	Arlen	Specter	R		
	1	Robert A.	Brady	D	65,697	36,631
	2	Chaka	Fattah	D	63,296	40,398
	3	Robert A.	Borski	D	78,905	49,023
	4	Melissa A.	Hart	R	82,507	52,612
	5	John E.	Peterson	R	80,278	50,461
	6	Tim	Holden	D	83,022	57,582
	7	Curt	Weldon	R	85,595	59,674
	8	James C.	Greenwood	R	100,347	64,507
	9*				85,252	55,538
	10	Don	Sherwood	R	84,737	54,417
	11	Paul E.	Kanjorski	D	77,705	53,044
	12	John P.	Murtha	D	78,219	47,161
	13	Joseph M.	Hoeffel	D	88,854	62,089
	14	William J.	Coyne	D	64,325	45,161
	15	Patrick J.	Toomey	R	85,767	58,875
	16	Joseph R.	Pitts	R	97,088	59,764
	17	George W.	Gekas	R	89,712	61,723
	18	Michael F.	Doyle	D	74,274	53,671
	19	Todd Russell	Platts	R	89,369	63,076
20	Frank	Mascara	D	76,847	50,277	
21	Philip S.	English	R	83,537	52,227	
* Vacancy due to the resignation of Bud Shuster, February 3, 2001.						
Rhode Island	Senator	Lincoln	Chafee	R	162,555	103,360
	Senator	Jack	Reed	D		
	1	Patrick J.	Kennedy	D	79,522	51,692
	2	James R.	Langevin	D	83,033	51,668
South Carolina	Senator	Ernest	Hollings	D	453,697	344,795
	Senator	Strom	Thurmond	R		
	1	Henry E.	Brown, Jr.	R	79,442	58,552
	2	Floyd	Spence	R	77,673	59,118
	3	Lindsey O.	Graham	R	75,359	59,576

THE HERITAGE CENTER FOR DATA ANALYSIS

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					Would Benefit from Increased Child Tax Credit	Affected By Marriage Penalty
	4	Jim	DeMint	R	75,858	60,935
	5	John M.	Spratt	D	77,718	58,110
	6	James E.	Clyburn	D	67,646	48,504
South Dakota	Senator	Thomas	Daschle	D		
	Senator	Tim	Johnson	D	119,121	75,114
	At Large	John R.	Thune	R		
Tennessee	Senator	William	Frist	R	781,830	513,313
	Senator	Fred	Thompson	R		
	1	William L.	Jenkins	R	78,660	57,951
	2	John J.	Duncan	R	82,804	58,189
	3	Zachary P.	Wamp	R	84,993	55,895
	4	Van	Hilleary	R	85,228	56,884
	5	Bob	Clement	D	81,631	56,284
	6	Bart	Gordon	D	101,961	64,216
	7	Ed	Bryant	R	101,179	61,121
	8	John S.	Tanner	D	88,747	56,686
	9	Harold E.	Ford	D	76,627	46,087
Texas	Senator	Phil	Gramm	R	2,882,461	1,759,039
	Senator	Kay Bailey	Hutchison	R		
	1	Max	Sandlin	D	87,609	55,082
	2	Jim	Turner	D	89,050	50,867
	3	Sam	Johnson	R	109,800	73,236
	4	Ralph M.	Hall	D	100,001	63,380
	5	Pete	Sessions	R	87,321	54,773
	6	Joe L.	Barton	R	114,987	76,230
	7	John Abney	Culberson	R	112,682	68,594
	8	Kevin	Brady	R	112,394	64,704
	9	Nicholas V.	Lampson	D	95,967	57,677
	10	Lloyd	Doggett	D	86,168	58,612
	11	Chet	Edwards	D	91,932	57,320
	12	Kay	Granger	R	97,120	60,536
	13	William M.	Thornberry	R	88,762	55,869
	14	Ron	Paul	R	94,238	57,103
	15	Ruben	Hinojosa	D	80,981	47,947
	16	Silvestre	Reyes	D	91,644	50,584
	17	Charles W.	Stenholm	D	91,356	57,649
	18	Sheila	Jackson-Lee	D	76,946	48,709
	19	Larry	Combest	R	104,324	63,088
	20	Charles A.	Gonzalez	D	86,168	51,273
	21	Lamar S.	Smith	R	100,578	65,899
	22	Tom	DeLay	R	114,123	67,804
	23	Henry	Bonilla	R	94,526	53,225
	24	Martin	Frost	D	106,342	61,197
	25	Kenneth E.	Bentsen	D	103,171	61,337
	26	Richard K.	Armey	R	105,765	74,098
	27	Solomon P.	Ortiz	D	87,897	50,820
	28	Ciro D.	Rodriguez	D	91,068	52,293
	29	Gene	Green	D	94,526	46,253
	30	Eddie Bernice	Johnson	D	85,016	52,880
Utah	Senator	Robert	Bennett	R	455,175	210,072

THE HERITAGE CENTER FOR DATA ANALYSIS

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Utah	Senator	Orrin	Hatch	R		
	1	James V.	Hansen	R	157,491	70,952
	2	Jim	Matheson	D	145,337	71,856
	3	Christopher	Cannon	R	152,347	67,264
Vermont	Senator	James	Jeffords	R		
	Senator	Patrick	Leahy	D	88,524	63,836
	At Large	Bernard	Sanders	I		
Virginia	Senator	John	Warner	R	1,153,580	643,211
	Senator	George	Allen	R		
	1	Jo Ann	Davis	R	114,366	60,412
	2	Edward L.	Schrock	R	112,057	56,458
	3	Robert C.	Scott	D	87,015	46,775
	4	Norman	Sisisky	D	110,442	58,346
	5	Virgil H.	Goode	I	95,093	58,049
	6	Robert W.	Goodlatte	R	94,285	56,414
	7	Eric	Cantor	R	115,058	63,630
	8	James P.	Moran	D	90,015	58,895
	9	Rick	Boucher	D	88,515	50,101
	10	Frank R.	Wolf	R	126,483	67,527
	11	Thomas M.	Davis	R	120,251	66,604
Washington	Senator	Patty	Murray	D	934,968	559,261
	Senator	Maria	Cantwell	D		
	1	Jay	Inslee	D	113,927	70,815
	2	Rick	Larsen	D	110,297	62,611
	3	Brian	Baird	D	108,064	60,905
	4	Richard	Hastings	R	105,178	61,191
	5	George R.	Nethercutt	R	99,686	58,153
	6	Norman D.	Dicks	D	101,920	55,419
	7	Jim	McDermott	D	66,923	53,387
	8	Jennifer	Dunn	R	122,211	72,796
	9	Adam	Smith	D	106,760	63,984
West Virginia	Senator	Robert	Byrd	D	166,454	137,385
	Senator	John	Rockefeller IV	D		
	1	Alan B.	Mollohan	D	55,879	48,062
	2	Shelley Moore	Capito	R	58,093	49,983
	3	Nick J.	Rahall	D	52,483	39,340
Wisconsin	Senator	Russell	Feingold	D	1,044,128	548,859
	Senator	Herb	Kohl	D		
	1	Paul	Ryan	R	118,097	61,060
	2	Tammy	Baldwin	D	111,963	63,731
	3	Ron	Kind	D	116,641	60,875
	4	Gerald D.	Kleczka	D	114,323	61,583
	5	Thomas M.	Barrett	D	89,612	47,411
	6	Thomas E.	Petri	R	120,904	62,559
	7	David R.	Obey	D	119,032	60,802
	8	Mark	Green	R	120,800	61,753
	9	F. James	Sensenbrenner	R	132,755	69,085
Wyoming	Senator	Mike	Enzi	R	69,865	45,336

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Wyoming	Senator	Craig	Thomas	R	69,865	45,336
	At Large	Barbara	Cubin	R		
United States Total					41,316,870	25,000,000

Source: United States Bureau of the Census, *Current Population Survey*, March 1999 and March 2000.