September 30, 2021

The Honorable Charles Schumer  
Majority Leader  
United States Senate  
Washington, DC 20510

The Honorable Ron Wyden  
Chairman, Committee on Finance  
United States Senate  
Washington, DC 20510

Dear Leader Schumer and Chairman Wyden:

We were disappointed to learn that in some instances the House of Representatives’ reconciliation bill creates harmful penalties for marriage. Discouraging marriage is not in our country’s best interest and sends the wrong message to our families.

As you know, current marriage penalties occur when a household’s overall tax bill increases due to a couple marrying and filing taxes jointly. A number of other federal programs, such as Medicaid, Temporary Assistance for Needy Families, and Section 8 housing assistance, also create marriage penalties by eliminating or reducing benefits for couples who marry. Oftentimes, Congress considers these policies individually, disregarding the significant financial hurdles that the combined effect can create for low-income couples to marry.

Federal policy should be designed to foster strong marriages, which are the foundation of strong families and strong communities. Unfortunately, despite its original rollout as part of the “American Families Plan,” the current draft of the reconciliation bill takes an existing marriage penalty in the Earned Income Tax Credit (EITC) and makes it significantly worse. This is not the only marriage penalty created or worsened by the partisan bill.

The EITC is an important policy tool to incentivize work, but it is also embedded with small, but damaging, marriage penalties. For example, a couple in 2019 with two children where one parent earns $12,000 and the other $30,000 could pay $1,578 more in taxes if they are married — or nearly 4% of their yearly earnings. The reconciliation bill could make the same family significantly worse off. It could nearly double the marriage penalty, costing the same parents $2,713 if they choose to marry.

We believe that marriage is a vital social good. It is misguided and unfair for the government to build bigger barriers for couples to marry.

Sincerely,

Mitt Romney  
United States Senator

Mike Crapo  
United States Senator
Roger Marshall, M.D.
United States Senator

Lisa Murkowski
United States Senator

James E. Risch
United States Senator

Marco Rubio
United States Senator

Tim Scott
United States Senator

Thom Tillis
United States Senator

Marsha Blackburn
United States Senator

Todd Young
United States Senator

Jerry Moran
United States Senator

Rob Portman
United States Senator

M. Michael Rounds
United States Senator

Ben Sasse
United States Senator

John Thune
United States Senator

Roger F. Wicker
United States Senator

Pat Toomey
United States Senator