

United States Senate
WASHINGTON, DC 20510

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



John Barrasso, M.D.
United States Senator



John Boozman
United States Senator



Shelley Moore Capito
United States Senator



Susan Collins
United States Senator



Tom Cotton
United States Senator



Steve Daines
United States Senator



Charles E. Grassley
United States Senator



Cindy Hyde-Smith
United States Senator



James Lankford
United States Senator




Roy Blunt
United States Senator



Richard Burr
United States Senator



Bill Cassidy, M.D.
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John Cornyn
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Kevin Cramer
United States Senator



Joni Ernst
United States Senator



Bill Hagerty
United States Senator



John N. Kennedy
United States Senator



Cynthia Lummis
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



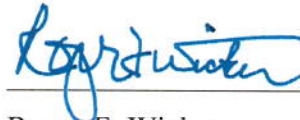
M. Michael Rounds
United States Senator



Ben Sasse
United States Senator



John Thune
United States Senator



Roger F. Wicker
United States Senator



Pat Toomey
United States Senator