

Gruber Table 18-3, Revised and Expanded

The Impact of Marriage on Tax Liabilities Under Different Tax Systems

Asterisk (*) shows column or schedule from Gruber

Person	Individual Income	Individual Tax (Sch. A)	Family Tax Unit	Family Income	(1) Family's Sum of Individual Taxes (Sch. A)	(2) Family's Sum of Individual Taxes (Sch. A) with Income Splitting	Tax on Family Income: Sch. A Applied to All Families	(3) Tax on Family Income: Sch. A Applied to Singles; Sch. B Applied to Marrieds	Marriage Bonus (+) or Penalty (-) [= (1) - (3)]
*	*	*		*	*		*		
Hillary	140,000	32,000	Clinton	150,000	33,000	26,000	35,000	30,000	3,000
Bill	10,000	1,000							
George	75,000	13,000	Bush	150,000	26,000	26,000	35,000	30,000	-4,000
Laura	75,000	13,000							
Condi	150,000	35,000	Rice	150,000	35,000	35,000	35,000		

Tax Schedule A (Sch. A) *

Bracket Bottom	Bracket Top	Marginal Rate
0	20,000	0.10
20,000	80,000	0.20
80,000	---	0.30

Tax Schedule B (Sch. B)

Bracket Bottom	Bracket Top	Marginal Rate
0	30,000	0.10
30,000	120,000	0.20
120,000	---	0.30