

Preface to the Paperback Edition

The response to the initial publication of *Taxing Women* was almost fun, at least to an academic like me. The media gave the book a good deal of attention and—even more surprising, to an academic mind—politicians proposed legislation to address and perhaps eliminate the “marriage penalty,” a major part of the problem addressed in the book. That’s the good news.

But all is not good news. Nothing of any substance has yet transpired, and there are some dark clouds engulfing what time may reveal to have been mere silver linings. For one thing, the focus of actual politics has been on the marriage penalty, not the secondary-earner bias (Chapter One discusses the difference). This means that issues such as the social security system’s skew against two-earner households (the subject of Chapter Four) or the tax treatment of child-care expenses (Chapter Five) continue to be ignored. Even more disappointing has been the way that the practical political debate has played out.

Representatives David McIntosh and Jerry Weller, both Republicans, first proposed a “Marriage Tax Elimination Act” in late 1997. This law featured optional separate filing, paralleling the approach suggested by Millicent Fenwick in the early 1980s (discussed in the book beginning at page 74). Optional separate filing gives married persons the choice of being taxed as if unmarried, and thus eliminates the marriage penalty that two-earner couples—especially relatively equal-earning ones—pay. At the same time, optional separate filing does not affect the “marriage bonus” accruing to more traditional, one-earner families under the system of joint filing that America has employed since 1948. Unfortunately, Democrats and feminists failed to join Republicans on this issue of concern to modern, two-earner families, and social conservatives soon enough deduced that there was nothing in it for them. Phyllis Schaflly, for example, wrote against McIntosh-Weller I, as it came to be known.¹ In the face of such protests, Representatives McIntosh and Weller pulled back

¹ See Phyllis Schaflly, *Watch out for Marriage Tax Reform*, February 4, 1998, available from <http://www.eagleforum.org>.

their initial proposal within a year and substituted another that would return to 1948-style rate schedules (the “fourth option” discussed in the book at pages 75–79). This second proposal increases the marriage bonus falling on one-earner families. Precisely because it helps traditional as well as more modern two-earner families, McIntosh-Weller II is more expensive than McIntosh-Weller I, estimated to cost some \$30 billion rather than \$20 billion a year. It is thus even less likely to be enacted. Time will tell if anything will ever happen, of course, but the story confirms the political dynamics discussed in Chapter Nine: social conservatives are acutely aware of tax policy, and use it to favor their preferred model of family life, while feminists and liberals remain asleep at the switch.

It would be too cynical to take no comfort in the events of these past two years. Tax in general, its gender and other social biases in particular, is complicated stuff. When I wrote *Taxing Women*, I presumed that real change would be a long-term project, and thus I wrote at a rather abstract, “consciousness-raising” level. I still believe that this is where the primary contribution of the book lies—as both an important example, in and of itself, and as an illustration of a general style of social and political theory that pays attention to the effects of law on the structure of daily life. I hope, for example, that the book will find a use in gender studies courses, where the analytics and history of Parts I and II are especially relevant.

I am nonetheless pleased that *Taxing Women* is playing a more immediate role in practical politics. For this, if I had it all to do over again—and a Preface to a paperback edition is a glorious opportunity at least to speculate about doing it all over again—I would emphasize the narrowly practical suggestions, which are presented if downplayed throughout and again in Chapter Twelve. These are, in short, to:

- reform joint filing, with its marriage penalties and secondary-earner biases, preferably by moving to optional separate filing à la McIntosh-Weller I (Part I);
- make sure that any marriage penalty relief extends to lower-income households, who suffer most under the status quo—as the McIntosh-Weller proposals would not do (Chapter Six);
- create a secondary-earner exemption under social security, to cease the unfairness whereby working wives pay a pure tax to subsidize one-earner households (Chapter Four);
- expand child-care deductions or credits (Chapter Five);
- change the rules governing fringe benefits to make it easier for two-worker households to opt out of duplicative benefits (Chapter Five).

None of these changes are difficult in theory. They mainly require, in practice, a will, a commitment to making our laws more accommodating of the choices of family life that Americans are in fact making. Burdens on two-earner families were set in motion in the 1930s and 1940s, a time when less than one out of ten married women worked outside the home. Now that seven out of ten do, it is high time to change.

As it happens, that we can even be talking about practical steps to alleviate the gender and familial biases of tax—and that at least some politicians are listening—is good news indeed. Let's just hope that there is more to come.

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