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October 31, 1968

FOR RELEASE UPON RECEIPT

Congressman Charles W. Whalen, Jr. (R-Ohio) today called for a change in the tax laws to eliminate discrimination against single persons.

Whalen said the law should be amended to give "head-of-household status to single persons who maintain their own households or support parents in separate households." He made the proposal in a statement released today.

He cited as an example the fact that a bachelor with a $12,000 annual income presently pays $502 more in taxes than his married, childless counterpart.

The married man receives a $600 exemption for his wife which amounts to about $132 of the $502 difference.

"The additional $370 savings to the married man, in effect, discriminates against the single person," Whalen said.

He pointed out that married couples may file joint tax returns which treat their income as though it were equal portions of income from two individuals.

"This advantage is granted regardless of the amount the spouse earns or even whether the spouse earns any income at all," Whalen said.

He contended that single people with responsibilities similar to those of individuals who can qualify for head-of-household status have great difficulty in qualifying because of restrictive provisions in the law.

"I consider this change necessary and would support efforts to amend the law in the 91st Congress," Whalen said.

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A copy of Congressman Whalen's statement is enclosed.
One area of the existing tax law which I feel needs to be amended relates to the status of single persons who maintain their own households or the added costs of a separate household for a father or mother.

The single person has had to bear an undue portion of the tax load under existing regulations. Adequate provision does not exist currently to offer relief from what amounts to tax discrimination. The personal income of the single person is the most heavily taxed under our tax laws.

Under the Internal Revenue Code of 1954, married couples may file a joint return which treats the income of the married persons as though it were equal portions of income from two individuals. This advantage is granted regardless of the amount the spouse earns or even whether the spouse earns any income at all. It also applies whether the married couple has dependent children or not.

For example, a bachelor earning $12,000 a year with a taxable income of $10,000 currently pays $502 more in taxes annually than his childless, married counterpart. A married man has a dependent, which permits him to claim another $600 exemption, accounting for approximately $132 of that amount. The additional $370 savings to the married man, in effect, discriminates against the single person.

A single person has great difficulty qualifying for head-of-household tax status. Although a single person may have responsibilities similar to those individuals who can qualify for this status, the definitive language is so restrictive that most single individuals are excluded from the head-of-household provisions.

I believe that the provisions should be altered to permit the extension of head-of-household status to single persons who maintain their own households or support parents in separate households.

I consider this change necessary and would support efforts to amend the law in the 91st Congress.