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## **A Study of the Federal Income Tax Structure on the Changing US Family Composition**

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Oral Presentation O5.1

**A STUDY OF THE FEDERAL INCOME TAX STRUCTURE ON THE  
CHANGING US FAMILY COMPOSITION**

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From dual-earner married couples, to opposite and same-sex cohabitation, America's family structure, lifestyles, and attitudes have been changing in recent years. This paper will provide a framework of understanding how families interact and make economic decisions. It will focus on concepts of fairness and efficiency in both historical and theoretical contexts. One of the biggest gains married partners make occurs within the Federal Income Tax system. However, this structure was created at a time when families were very traditional: working husband and childrearing, nonworking wife. This structure will be simulated to show how America's changing family structures are being affected by this obsolescent model. Results provide evidence that more and more families are becoming economically disadvantaged because they do not get the same tax incentives and breaks that married, traditional families do.