

STATE OF INDIANA

EXECUTIVE DEPARTMENT INDIANAPOLIS

EXECUTIVE ORDER 25-51

FOR: REMOVING GOVERNMENT-IMPOSED TAX PENALTIES ON MARRIAGE

TO ALL WHOM THESE PRESENTS MAY COME, GREETINGS.

WHEREAS, marriage has been the fundamental building block of families and society for millennia;

WHEREAS, research initially conducted during the Clinton presidential administration found only about 2% of American adults who follow the “success sequence” are in poverty and nearly 75% have joined the middle class;

WHEREAS, the success sequence involves three steps: (1) obtain at least a high school diploma; (2) secure full-time employment; and (3) wait until at least age 21 and get married before having children;

WHEREAS, more recent research found that 97% of Millennials who follow the success sequence are not poor by the time they reach their prime young adult years (ages 28-34), but 53% of young adults who did not follow this sequence at all are in poverty;

WHEREAS, the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996 eliminated some of the disincentives to marriage in federal welfare programs, but disincentives persist due to how income of a cohabiting partner or spouse is factored into eligibility;

WHEREAS, recent research confirms that disincentives continue to exist as welfare participation reduces the likelihood of marriage while the mother is receiving benefits;

WHEREAS, data analytics research has found that the top predictor of upward mobility by children was the number of intact families locally, and the second-highest indicator was measures of social capital;

WHEREAS, as of 2018, which is the most recent data, only half of Americans that are eighteen years old or older were found to be married;

WHEREAS, in 2020, the State of Indiana ranked fifteenth (15th) highest in the nation for marriage rates;

WHEREAS, the State of Indiana remains committed to incentivizing marriage and implementing policies that will not disadvantage two Hoosiers from forming this union;

WHEREAS, Indiana’s tax system disadvantages married couples in many ways, including exemption caps that remain the same for single and married filing jointly taxpayers; and

WHEREAS, Indiana’s policies and procedures should not disadvantage married couples nor ultimately disincentivize Hoosier couples from forming families due to financial concerns and constraints imposed by the government;

NOW, THEREFORE, I, MIKE BRAUN, by virtue of the authority vested in me as the Governor of the State of Indiana, do hereby order that:

1. The Indiana Department of Revenue (“DOR”) shall review all tax laws and policies to identify any laws and policies that disincentivize marriage. The DOR’s report should:
 - a. Estimate the amount of financial disincentive the current tax laws and policies place on marriage; and
 - b. Recommend changes to the tax laws and policies that incentivize marriage and remove additional burdens being placed on those are married.
2. The review shall be completed by May 1, 2025, with a written report provided to the Governor and the Legislative Council by July 1, 2025.
3. Every executive state agency that administers a welfare or benefit program shall evaluate each such program’s terms and assess options to remove disincentives to marriage. The assessment should:
 - a. Consider whether marriage disincentives exist in terms of program eligibility, benefit amount, or other terms;
 - b. Estimate the amount of financial disincentive the welfare or benefit programs place on marriage; and
 - c. Recommend changes to the programs that incentivize marriage and remove additional burdens being placed on placed on those are married.
4. The assessment of welfare and benefit programs shall be completed by May 1, 2026, with a written report to the Governor and the Legislative Council by July 1, 2026.



IN TESTIMONY WHEREOF, I,
Mike Braun, have hereunto set my hand
and caused to be affixed the Great Seal
of the State of Indiana on this 14th day
of April, 2025.

Mike Braun

Mike Braun
Governor of Indiana

DIEGO MORALES

ATTEST: Diego Morales
Secretary of State