American History – Essay 3

[Name]

[Course code: Title of Course]

[Instructor]

[Date]

Discrimination on the basis of sex is a common theme that has dotted the history of USA. It existed long before the United States of America came into being and the trend continued even after Abigail Adams and warned John Adams to “Remember the Ladies”. She wanted better treatment for them and asked John Adams not to continue with what was done by our forefathers [[1]](#footnote-1). John Adams had laughed at his wife’s words. However, little did he know that she would become the first of the many voices that advocated women’s rights and equality between the sexes. The history of the USA is fraught with the battle of equality between the sexes. On one end, women need the right to equal pay and are seen as a fully functioning member of society [[2]](#footnote-2). On the other, we have men that did not receive the same social security and health benefits that women, as caretakes of the ill and disabled, did [[3]](#footnote-3).

As mentioned, discrimination on the basis of sex is a common theme in US history. However, most of such discrimination is aimed towards women. Thus, it was rather notable when the case of Charles E. Moritz was brought into the tenth circuit appeals court on the violation of the Equal Protection Clause on the US constitution. According to the clause, found within the text of the Fourteenth Amendment of the US Constitution, states that “nor shall any State [...] deny to any person within its jurisdiction the equal protection of the laws”.

Charles Moritz, the appellant, in this case, had claimed a tax deduction on his taxes under Code Section 214, as caregiver cost, since he had brought in a caregiver to look after his invalid mother. Mr. Moritz worked as the editor of Lea & Feibiger, a publishing firm. He had a home office, however, he had to travel to meet with the authors frequently. Thus, he had hired help to care for her mother, who was 89-years old and the time and confined to the wheelchair. This tax deduction was declined by the IRS. This was a blatant violation of the law on the basis of minor technicalities that were overlooked by those writing the laws. The lawmakers presumed a caretaker to always be a woman, thus this law only allowed a deduction to women and formerly married men. The IRS disallowed the tax deduction on the basis of the facts that Moritz, a 63-year-old, was not a woman. Neither had he ever been married before, thus he was deemed ineligible for the tax deduction. He called this deduction by the tax court laws, “arbitrary, capricious and unreasonable”.

At first, Moritz petitioned the US Tax Court, asking them to overrule the IRS on the ground that he was entitled to the caregiver’s deduction. However, the court chose to deny his petition on the grounds that he was not covered by the statute. Thus, his argument that such a denial was a violation of the Equal Protection Clause and thus, unconstitutional fell on deaf ears [[4]](#footnote-4).

By this point, Moritz had realized that the only remedy for his case did not lie with the court, but with congress. Thus, came in the husband-wife duo, Martin Ginsberg and, the present supreme court justice, Ruth Bader Ginsberg. The appealed to the Tenth Circuit and not only got Moritz the deduction he rightfully deserved, but they were also successful in overturning section 214 by making it all-inclusive [[5]](#footnote-5).

The fact that this case stood out among the rest was that this was a case of gender discrimination against a man. By that point, the women in the US knew that if they wanted to get an education, they would have to turn the other cheek when the men of the society asked why they would need one to run a house. If they wanted to keep their jobs, they would have to keep their heads down and do what the men said. If they were harassed at work, they did not know any better since they considered themselves lucky to have a job in the first place.

From 1970 to date, women like Ruth Bader Ginsburg, Dorothy Kenyon, and Gloria Steinem became the voice of the voiceless and worked to make sure that America was a nation which gave its citizens the right to enjoy equal rights in all spheres of life. Where it does not discriminate between a single father caring for five kids in the absence of a wife, or a woman pursuing her dreams and climbing the corporate ladder.

*Moritz v. Commissioner*, 55 T.C. 113 (1970) [[6]](#footnote-6), was a simple case, but its landmark court decision changed history. For the first time, discrimination on the basis of sex was considered unconstitutional and hence overruled in the appeals court. This became the basis of many cases taken on by Ginsburg and other activists across the country in an effort to overturn laws that were written on the basis of assumption and socially constructed gender roles. This case, and many that followed showed that a court “ought not to be affected by the weather of the day but by the climate of the era”, as mentioned by a law professor at Harvard called Paul Freund. It brought an entire generation out of sex-based oppression and this, was world-changing, at its core.

**References**

1. Appeals, United States Court of, and Tenth Circuit. “Moritz v. Commissioner, 55 T.C. 113” F2d, no. 469 (November 22, 1972): 466.
2. Crane, Elaine Forman. “Abigail Adams, Gender Politics, and" The History of Emily Montague": A Postscript.” *The William and Mary Quarterly* 64, no. 4 (2007): 839–44.
3. Ginsburg, Ruth Bader. “Sex and Unequal Protection: Men and Women as Victims.” *J. Fam. L.* 11 (1971): 347.
4. Klein, William A. “Tax Deductions for Family Care Expenses.” *BC Indus. & Com. L. Rev.* 14 (1972): 917.
5. Murray, Melissa. “Inequality Frontiers.” *Yale LJF* 122 (2012): 235.
6. Norton, Mary Beth, and Ruth M. Alexander. “Major Problems in American Women’s History.” *Documents and Essays, Lexington, Mass., DC Heath and Company*, 1989.

1. Elaine Forman Crane, “Abigail Adams, Gender Politics, and" The History of Emily Montague": A Postscript,” *The William and Mary Quarterly* 64, no. 4 (2007): 839–44. [↑](#footnote-ref-1)
2. Mary Beth Norton and Ruth M. Alexander, “Major Problems in American Women’s History,” *Documents and Essays, Lexington, Mass., DC Heath and Company*, 1989. [↑](#footnote-ref-2)
3. Melissa Murray, “Inequality Frontiers,” *Yale LJF* 122 (2012): 235. [↑](#footnote-ref-3)
4. William A. Klein, “Tax Deductions for Family Care Expenses,” *BC Indus. & Com. L. Rev.* 14 (1972): 917. [↑](#footnote-ref-4)
5. Ruth Bader Ginsburg, “Sex and Unequal Protection: Men and Women as Victims,” *J. Fam. L.* 11 (1971): 347. [↑](#footnote-ref-5)
6. United States Court of Appeals and Tenth Circuit, “Moritz v. Commissioner, 55 T.C. 113” F2d, no. 469 (November 22, 1972): 466. [↑](#footnote-ref-6)