

I believe that tip income should not be treated on par with earned income for tax purposes. Gratuities are, by definition, discretionary in both amount and practice, irrespective of the service provided. In fact, tips are more gifts than income and current law allows an annual tax exemption from income of gifts up to \$10,000 from an individual.

I feel this bill will be especially relevant to the current debate over reforming the Internal Revenue Code. As one of the common goals of the numerous tax reform plans is simplification, the exclusion of tip income will go a long way toward simplifying the compliance of taxpayers with the law. The current process of taxing tip income provides an economic incentive for tip earners to evade taxes by underreporting income. Employers, too, are burdened with paying payroll taxes on both reported and unreported tip income. Although Congress provided a credit to employers for FICA taxes on tip income, a much more efficient solution, again, is to eliminate the tip tax altogether.

I urge my colleagues to consider the merits of this bill and to lend their names as sponsors to it.

CONGRATULATING YEOMAN FIRST CLASS YVONNE A. ZUBER ON HER ACHIEVEMENT AS THE COAST GUARD'S ENLISTED PERSON OF THE YEAR

HON. MICHAEL BILIRAKIS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 18, 1996*

Mr. BILIRAKIS. Mr. Speaker, I rise today to congratulate and recognize the achievement of Yvonne A. Zuber, a resident of Dunedin in my ninth district of Florida, who has been selected as the Coast Guard's Enlisted Person of the Year. She is certainly the cream of the crop.

This is the second year for the Coast Guard's Enlisted Persons of the Year Recognition Program. Awards are given annually to one active duty and one reserve member who demonstrate exceptional standards in leadership, work ethics, Coast Guard knowledge, uniform appearance, and military bearing.

Petty Officer Zuber is a reflection of what every enlisted person can achieve at their best. Currently, she is assigned to the Coast Guard Aviation Training Center [ATC] in Mobile, AL. She is a loyal volunteer for the Mobile Area Special Olympics and has, for the past 3 years, helped over 6,000 special athletes reach their full potential—assisting them in reaching the State and national games.

She has also devoted many hours as a rape-crisis hotline counselor helping rape victims seek assistance and coping with the tragedy of rape. She also volunteers with the ATC's Partner's in Education Program.

She has been the recipient of numerous awards, including: Coast Guard Achievement Medal, Commandant's Letter of Commendation, DOT Gold Medal for Outstanding Achievement, Coast Guard Unit Commendation and Operational Distinguishing Device, Coast Guard Meritorious Unit Commendation, Coast Guard Bicentennial Unit Commendation, Coast Guard Good Conduct Medal, Humanitarian Service Medal, Coast Guard Special Operations Ribbon, Coast Guard Restricted Duty Ribbon, Coast Guard Recruiting Service Ribbon, and the Coast Guard Sharpshooter Pistol Shot Ribbon.

In addition, she is also the 1995 Sailor of the Year for her dedication to the vision and core values of the Coast Guard and her tireless community involvement. It is evident that she serves as an excellent example of dedication, discipline, and responsibility that is necessary to serve ones country well.

Mr. Speaker, I can think of no greater compliment that you could pay to your families than to honor them with the dedication to personal achievement and service to your country that Yvonne Zuber has demonstrated. I would like to congratulate her once again, and wish her the best of luck in all of her future endeavors.

TRIBUTE TO SISTER HELEN M. FAULDS

HON. THOMAS J. MANTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 18, 1996*

Mr. MANTON. Mr. Speaker, I rise today to pay tribute to Sister Helen M. Faulds.

For over 40 years, Sister Helen has been a tireless servant of the church and has dedicated her life to ministry in education and the healthcare industry.

In September 1949, Sister Helen entered the Congregation of the Sisters of Saint Joseph of Brentwood, NY. Since that time Sister Helen has held various assignments in elementary and secondary schools in Brooklyn, Queens, and Long Island. Sister Helen has also served as a teacher, administrator, and principal.

Mr. Speaker, along the way Sister Helen advanced her education by earning a masters degree in religious education from Providence College in 1965 and a masters degree in health services administration from George Washington University in 1982.

In 1982, Sister Helen returned to New York and reported to St. John's Queens Hospital as associate executive director. Two years later Sister Helen was appointed executive director and has served in that capacity ever since.

Mr. Speaker, as executive director of St. John's Queens Hospital, Sister Helen, through private donations, helped erect a hospital chapel and she has pioneered new hospital services including an AIDS and American heart center designations. Sister Helen has streamlined many hospital services and has advanced the hospital's computer system.

Always aware of her ministry to people, Sister Helen implemented new community services including a bereavement group, Lamaze classes, and has helped to expand the volunteer system.

Mr. Speaker, I am proud to recognize the achievements of Sister Helen M. Faulds, and I know my colleagues will join me in honoring her 40 plus years of ministry and service in education and healthcare and extending our heartfelt congratulations on her retirement.

TRIBUTE TO BERNARD AND ANNETTE ABEND

HON. HENRY A. WAXMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 18, 1996*

Mr. WAXMAN. Mr. Speaker, I ask my colleagues to join me in recognizing two outstanding citizens, Bernard and Annette Abend.

On June 23, 1996, Bernard Abend will be honored with a lifetime achievement award in recognition of his 36 years of devoted service to Etz Jacob Congregation. On this special occasion, he and Annette will also celebrate their golden wedding anniversary.

Bernard and Annette Abend, who were born in Poland and suffered through the atrocities of concentration encampment during the Holocaust, did not meet until after World War II. They married in 1946 and soon after emigrated to the United States. The new paths they forged for themselves in Scranton, PA were enriched with the births of their two daughters and the many challenges facing a young family in an adopted land.

Seeking new opportunities, the Abend family moved to Los Angeles, CA in 1959 and Etz Jacob Congregation quickly became a central part of their lives. Bernard Abend's 32 years as president of the congregation from 1964 to 1996 marked a period of great expansion and religious inspiration. Under his capable and energetic leadership, a social hall, holy ark, Holocaust memorial, and the Etz Jacob Hebrew Academy were constructed.

It is indeed fitting that the congregation honor Bernard Abend for his contributions to Etz Jacob Congregation in conjunction with its celebration of Bernard and Annette's golden wedding anniversary. Their life together has been inextricably intertwined with the growth and blessings of Etz Jacob Congregation.

I ask my colleagues to join me in extending best wishes to Bernard, Annette, and their beloved daughters and grandchildren for continued happiness, good health, and prosperity.

THE WEBB SCHOOLS: SECOND PLACE WINNER, THE 1996 TOSHIBA/NSTA EXPLORAVISION AWARDS PROGRAM

HON. GEORGE E. BROWN, JR.

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 18, 1996*

Mr. BROWN of California. Mr. Speaker, on June 21–22, 1996, more than 40 students will come to our Nation's Capital to receive top honors in the 1996 ExploraVision Awards Program, sponsored by Toshiba and administered by the National Science Teachers Association (NSTA).

The ExploraVision Awards Program is the largest K to 12 student science competition in the world. The competition asks students to work in teams to use their imaginations to envision what technology will be like 20 years from now.

As a long-standing member of the House Science Committee, I have worked hard to improve science education in this country. The ExploraVision Awards give students the opportunity to identify future technological needs