

ever since. We must allow a tax deduction for essential activities, such as billing, performed in the home when that is the only available place for such activities. As the law now stands, workers like Dr. Soliman who spend 15 hours per week doing billing in an exclusive home office are denied the deduction. That's not right. Home offices that are used regularly and solely for business purposes—whether it's by physicians, salespeople, or mothers working at home—should be an allowable deduction. I am proud to be a cosponsor of Sen. HATCH's bill which, like this bill, will restore the deduction for essential functions.

I was very pleased that last Congress we enacted an increase in the health insurance tax deduction for the self-employed to 80 percent by 2006. This is a positive first step, but why should not small businesses receive a 100 percent deduction just like big businesses? Health care costs are one of the main barriers to successful self-run businesses, and this modest proposal will go a long way toward helping these businesses survive and thrive.

Finally, the top priority of small businesses is clarification of the independent contractor definition. The current 20-part test used by the IRS to determine who is an employee, for which, of course, employers must pay Federal taxes, is confusing and imprecise. The law is tough to follow when it is unpredictable from case to case. This bill simply clarifies who is an independent contractor by applying a clear three-part test. Businesspeople need a simple rule to follow, and this will provide it. No business should be subject to the whim of the IRS.

I thank Chairman BOND for his leadership on this bill and I look forward to working with him to get it to the President's desk.●

#### CONGRATULATING NORTHWEST NAZARENE COLLEGE'S NATIONAL CHAMPIONS

● Mr. KEMPTHORNE. Mr. President, I rise with great pride today to pay tribute to an outstanding group of young women who have reached the pinnacle of their sport. Northwest Nazarene College's women's basketball team last night won its first-ever national title. The Lady Crusaders beat Black Hills State 64-46 to claim the National Association of Intercollegiate Athletics Division 2 tournament championship. It was the school's first national championship in any sport.

NNC, located in Nampa, ID, is one of America's finest colleges. It consistently ranks among the top schools in academic national rankings. Now it proudly sits at the top in athletic rankings as well.

Coach Roger Schmidt's Lady Crusaders entered the 1996-97 season ranked 11th in the country. The team finished the season with the most wins in school history at 27-7, and also won the Cascade Collegiate Conference title.

In the national championship game, NNC broke open a tight contest and pulled away to claim the trophy. It was just 25-24 at halftime, but a pressing and aggressive Crusader defense did the trick and helped clinch the game.

Staci Wilson paced the NNC attack, with 22 points. She also was the leading rebounder with 13. Erica Walton scored 12 points, and was named the tournament's most valuable player. Kari Smith added 11 points for the Lady Crusaders.

Mr. President, I'm pleased to say that seven of the 12 players on the Northwest Nazarene College roster are Idahoans. Here is the roster of this outstanding team: Christy Farrar of Hillsboro, OR; Jessica Knowlton of Craigmont, ID; Jennifer Myers of Parma, ID; Kimberly Riggs of Boise, ID; Brooke Warren of Pomeroy, Washington; Kari Smith of Meridian, ID; Ellen Duncan of McCall, ID; Chelsey Hall of Grangeville, ID; Staci Wilson of Molalla, OR; Staci Kirk of Boise, ID; Sunshine Ceclre of Hillsboro, OR; and Erica Walton of Ontario, OR.

I also congratulate the head coach, Roger Schmidt, and his assistant coaches, Becky Nichols and Duane Slemmer. And my congratulations also go to NNC President Dr. Richard Hagood and Athletic Director Eric Forseth.

I am sure all Idahoans join me in proudly recognizing the accomplishments of these young women and the support of the students, faculty, staff, alumni, and community at Northwest Nazarene College.

#### OLDER AMERICANS FREEDOM TO WORK ACT

● Mr. BURNS. Mr. President, I want to commend the majority leader for reintroducing the Older Americans Freedom to Work Act, S. 202, which I recently have cosponsored. This bill will repeal the Social Security earnings limitation, which punishes seniors between the ages of 65 and 69 for working. That's right—for working.

The earnings limit, like so many other Government policies, is outdated. Back in the 1930's, it may have made sense to encourage older workers to leave the work force by reducing their Social Security benefits if they worked beyond age 65. But today, the opposite is true: With the baby boomers getting ready to retire, and with a higher life expectancy, we should be encouraging folks to work longer. Most important, workers should have the freedom to work longer if they want to.

Last year, after a long-fought effort by Majority Leader LOTT and many others, we enacted a gradual increase in the earnings limit from \$13,500 today to \$30,000 per year in 2002. That is, for seniors between the ages of 65 and 69, each \$3 earned over \$30,000 per year reduces the worker's Social Security benefits by \$1. While this increase is certainly helpful, there is no sound reason for retaining any earnings limitation

on seniors who continue to work. That's why this bill is so important. Let's not discourage seniors from working—let's guarantee their freedom to work.●

#### APPOINTMENTS BY THE DEMOCRATIC LEADER

The PRESIDING OFFICER. The Chair, on behalf of the Democratic leader, pursuant to Public Law 104-264, appoints the following individuals to the National Civil Aviation Review Commission: Linda Barker, of South Dakota, and William Bacon, of South Dakota.

#### ORDERS FOR THURSDAY, MARCH 20, 1997

Mr. HELMS. Mr. President, I ask unanimous consent that when the Senate completes its business today it stand in adjournment until the hour of 9:30 a.m., on Thursday, March 20. I further ask unanimous consent that on Thursday, immediately following the prayer, the routine requests through the morning hour be granted, with the time for the two leaders reserved unless it is used.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### PROGRAM

Mr. HELMS. Mr. President, for the information of all Senators, on Thursday the Senate may consider a resolution relating to the decertification of Mexico. The Senate may also proceed to the consideration of the nuclear waste legislation. Senators should be aware that rollcall votes may occur at any time during Thursday's session of the Senate. The Senate may also consider any other legislative or executive items that can be cleared.

#### ADJOURNMENT UNTIL 9:30 A.M. TOMORROW

Mr. HELMS. Mr. President, if there is no further business to come before the Senate, I now ask that the Senate stand in adjournment under the previous order.

There being no objection, the Senate, at 8:20 p.m., adjourned until Thursday, March 20, 1997, at 9:30 a.m.

#### NOMINATIONS

Executive nominations received by the Senate, March 19, 1997:

##### FEDERAL RETIREMENT THRIFT INVESTMENT BOARD

JAMES H. ATKINS, OF ARKANSAS, TO BE A MEMBER OF THE FEDERAL RETIREMENT THRIFT INVESTMENT BOARD FOR A TERM EXPIRING SEPTEMBER 25, 2000. (RE-APPOINTMENT)

##### DEPARTMENT OF LABOR

KATHRYN O'LEARY HIGGINS, OF SOUTH DAKOTA, TO BE DEPUTY SECRETARY OF LABOR, VICE THOMAS P. GLYNN, RESIGNED.

##### DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

KEVIN EMANUAL MARCHMAN, OF COLORADO, TO BE AN ASSISTANT SECRETARY OF HOUSING AND URBAN DEVELOPMENT, VICE JOSEPH SHULDINER.