

Mr. Speaker, and that is why we need it. Because the easiest way to balance the budget is to have economic growth.

#### COMMEMORATION OF THE LIBERATION OF GUAM

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Guam [Mr. UNDERWOOD] is recognized for 5 minutes.

Mr. UNDERWOOD. Mr. Speaker, I take the opportunity to come to the floor to just simply commemorate an event that is very important to the people of Guam, and that is the liberation of Guam from the hands of the Japanese during World War II.

The actual liberation of Guam occurred on July 21, 1944, with the landing of troops from the Third Marine Division and the First Marine Provisional Brigade and the 77th Army Infantry. We paid tribute to this event yesterday at Arlington National Cemetery with about 200 people from the local Guam community as well as various officials from the Federal Government. We laid a wreath at the Tomb of the Unknowns, and joining with me in laying this wreath was General Krulak, the Commandant of the Marine Corps.

Of course, this is entirely appropriate because it is in fact the Marines who were the shock troops of the landing which occurred 53 years ago on Guam. Among the Marines that landed on Guam on that day were Capt. Louis Wilson, who won the Congressional Medal of Honor and who, unfortunately, could not be with us yesterday, but he won the Congressional Medal of Honor on Guam. Captain Wilson later went on to be Commandant of the Marine Corps.

Also, last year, in commemorating this event, someone who joined in commemorating this event with us was former Alabama Senator Howell Heflin, who was wounded on Guam on July 21, 1944.

The island of Guam was devastated by this conflagration, and the men in uniform, as liberators from the sea, deserve our gratitude and certainly the gratitude from the people of Guam for a job well done and for the honor of a sacred mission that was fully completed.

But there were also liberators from within. There were also the people of Guam who suffered and who sacrificed and endured much hardship while awaiting their deliverance, but displaying all the while their courage and their capacity for survival, their ingenuity and their indomitable spirit.

There are many dates in this month, in July, which testify to the intensity of the emotions of the Chamorro people and the endurance of the Japanese occupation. On July 12, the date in 1944, some 9 days before the arrival of the American troops, the Japanese ordered a massive roundup of all civilians and had a forced march into the interior of the island.

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July 12 is also the date on which four men were beheaded, including Father Duenas, in a place called Tai. Father Duenas was beheaded for his continual insistence and protestations to the Japanese authorities that his people be treated fairly. And the same day that the Japanese decided to round up the entire population of some 20,000 Chamorro civilians and force them into camps into the interior of the island, was the day that they also beheaded Father Duenas.

On July 15 there was the massacre of some 16 villagers on the southern end of the island in the caves of Tinta Malesso, and July 16 the massacre of 30 other villagers at Faha, which is also in the village of Malesso. And on July 20, one day before the arrival of the Americans, the brave actions of some young men who were armed only with one rifle and several homemade spears under the leadership of Tonko Ayes of Malesso, overcame a squad of Japanese soldiers in Malesso in fear of their lives.

So as we reflect upon this, certainly for the people of Guam there were numerous other beheadings, executions and beatings, but the people of Guam persevered because of their faith in the American flag and belief in their abilities. Today we pay respect to those who liberated Guam in 1944, from within, from without, from the sea and from the hills. The people who came from places like Kansas and Florida and North Carolina, but certainly also people that came from the interior of Guam, we honor all of you.

It is important to remember that Guam was the only American territory which was occupied during World War II with civilians in it, and is in fact the only American territory occupied since the war of 1812.

Mr. BEREUTER. Mr. Speaker, will the gentleman yield?

Mr. UNDERWOOD. I yield to the gentleman from Nebraska.

Mr. BEREUTER. Mr. Speaker, I want to commend the gentleman from Guam [Mr. UNDERWOOD] on the special order that he is conducting here this evening. When I visited some of the battlefields in Guam and saw the activities and learned of the heroic activities of the Guamanian people, I was moved and impressed.

I think we have not given the Guamanians the recognition they really deserve, so I appreciate the gentleman's offer on behalf of his constituency tonight.

#### FAMILY ECONOMIC INCOME

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey [Mr. SAXTON] is recognized for 5 minutes.

Mr. SAXTON. Mr. Speaker, about a month ago, when we were leading up to the debate that we had and the successful passage of the tax reform bill, the

treasury department kicked off a major debate in this country by releasing some statistics, suggesting that the congressional tax relief bills were tilted toward the rich. In other words, the tax relief bill that we were passing was going to give larger tax breaks to the rich than it was to the middle class.

And, of course, Secretary Rubin made a big point that we were not doing enough to take care of the less well off. As we began to look into it, and this is not new news anymore, but as we began to look into the situation, we found out that one of the things Secretary Rubin did was to fail to report his findings in a fashion that the American people could understand.

And I guess I would have to conclude that Secretary Rubin did that on purpose. Because instead of talking about family income in a way that we would all normally talk about it, either in someone's annual salary as it is reported, when somebody comes home and they are sitting around the family dinner table and their little boy or girl says to dad, "How much do we make?" and dad says, "Well, my salary is \$40,000," or "My salary is \$55,000," or whatever it is, we all understand that. Or we can also understand that when we fill out our income tax form each year, we get some deductions and we get down to what we really pay taxes on under the current tax code. That is called adjusted gross income. The American people and I and everybody else can understand what that is.

But Secretary Rubin computed family income by using a term called family economic income. That means he took the gross salary that everybody made, not adjusted gross income, but the total amount, and added in a number of other income factors to that which Americans do not normally relate to as income to their family.

For example, let us say a family makes \$60,000 and let us say they live in a house that is worth \$150,000. Well, the economic rental income of that house, now remember they have a mortgage and they are paying the mortgage and they are paying their taxes on the house, but if it is worth \$150,000 and the rental value of that house if it were on the market for rent would be maybe \$1,200 a month, Secretary Rubin took \$1,200 a month and multiplied it by 12 and said, OK, let us see, that is \$12,000 plus another \$2,400, that is \$14,400 a year that the family has in family economic income. So you take the salary level that the family earns, say it is \$60,000, and add \$14,400 to it and that is part of family economic income.

And if you are like most people have some kind of retirement plan, the buildup of money in the retirement plan also became part of family economic income. And so, as was pointed out by the gentleman from Georgia [Mr. KINGSTON] just a few minutes ago, a family that had an income of \$50,000 or \$60,000 could look at Secretary Rubin's charts and find out that they