

think the point he is making is very important, that the amendment opens an awful lot of questions about how the consent would be expressed, to whom, whether it could be altered, whether someone could be exempt for a week and then go back to nonexempt the next week, whether or not the requests would have to be oral or in writing. And I believe what it would do would be to unduly complicate matters, and for that reason I would join the gentleman in his opposition to the amendment.

Mr. FAWELL. This is precisely why in all of those instances where exemptions are granted, nothing like this has ever been put into the Fair Labor Standards Act.

I want to add also that the gentleman from New York (Mr. OWENS) actually is extending the overtime provisions to now include the 8-hour day as well as the 40-hour work week. The Fair Labor Standards Act has always applied only to a 40-hour work week, not to an 8-hour day, too. So he is bringing in something completely new to the Federal law, the Fair Labor Standards Act.

Mr. OWENS. Mr. Chairman, will the gentleman yield?

Mr. FAWELL. I yield to the gentleman from New York.

Mr. OWENS. In the list of extensions, are there other situations which involve part of the income being derived from commissions?

Part of this 22,000 is commissions. It is only 16,000 that is really salary, and part is commission. Is there any other situation where an exemption is given to some position which makes up commissions, is made up partially with commissions?

Mr. FAWELL. There is, insofar as retail service positions are concerned.

Mr. OWENS. Mr. Chairman, I thank the gentleman.

Mr. FAWELL. Mr. Chairman, that is all that I have to say.

The CHAIRMAN. The question is on the amendment offered by the gentleman from New York (Mr. OWENS).

The question was taken; and the Chairman announced that the noes appeared to have it.

Mr. OWENS. Mr. Chairman, I demand a recorded vote, and pending that, I make the point of order that a quorum is not present.

The CHAIRMAN. Pursuant to House Resolution 461, further proceedings on the amendment offered by the gentleman from New York (Mr. OWENS) will be postponed.

The point of no quorum is considered withdrawn.

AMENDMENT OFFERED BY Mr. ANDREWS

Mr. ANDREWS. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. ANDREWS:

Page 5, line 1, strike "the employee's position requires" and insert "the employee has".

Page 5, beginning in line 4, strike "the employee's position requires the employee to

exercise" and insert "the employee exercises".

Mr. ANDREWS (during the reading). Mr. Chairman, I ask unanimous consent the amendment be considered as read and printed in the RECORD.

The CHAIRMAN. Is there objection to the request of the gentleman from New Jersey?

There was no objection.

Mr. ANDREWS. Mr. Chairman, I offer this amendment to conform the bill to a provision that was proposed by the gentleman from New York (Mr. OWENS) in committee so that the rest of the bill can conform to that so that the reference would be to the employee's position and the employee. This makes it very clear that the position and the employer are both covered. This conforms the bill that we adopted in committee to the suggestion of Mr. OWENS that was adopted in committee. I would urge its adoption.

Mr. FAWELL. Mr. Chairman, will the gentleman yield?

Mr. ANDREWS. I yield to the gentleman from Illinois, my coauthor.

Mr. FAWELL. Mr. Chairman, we have no objection to this amendment.

Mr. OWENS. Mr. Chairman, will the gentleman yield?

Mr. ANDREWS. I yield to the gentleman from New York.

Mr. OWENS. Mr. Chairman, no objection to the amendment.

The CHAIRMAN. The question is on the amendment offered by the gentleman from New Jersey (Mr. ANDREWS).

The amendment was agreed to.

The CHAIRMAN. Are there further amendments?

Mr. GOODLING. Mr. Chairman, I move that the Committee do now rise.

The motion was agreed to.

Accordingly, the Committee rose; and the Speaker pro tempore (Mr. PETERSON of Pennsylvania) having assumed the Chair, Mr. WATTS of Oklahoma, Chairman of the Committee of the Whole House on the State of the Union, reported that that Committee, having had under consideration the bill (H.R. 2888) to amend the Fair Labor Standards Act of 1938 to exempt from the minimum wage recordkeeping and overtime compensation requirements certain specialized employees, had come to no resolution thereon.

UNFAIRNESS IN TAX CODE: MARRIAGE TAX PENALTY

(Mr. WELLER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WELLER. Mr. Speaker, last week was a big week because this House of Representatives made a commitment to address the marriage tax penalty. Let me explain why this is so important.

Do Americans feel that it is fair that our Tax Code imposes a higher tax penalty on marriage? Do Americans feel that it is fair that 21 million married

working couples pay on the average \$1,400 more in higher taxes just because they are married?

\$1,400 in the south side of Chicago in the south suburbs is real money for real people. \$1,400 is one year's tuition at Joliet Junior College and 3 months' day care at a local child care center.

This past week the House of Representatives went on record making a commitment to work towards elimination of the marriage tax penalty with the passage of the Kasich budget, a budget that spends less and taxes less. Let us make elimination of the marriage tax penalty our number one priority this year. Let us eliminate the marriage tax penalty. Let us eliminate it now.

Mr. Speaker, I rise today to highlight what is arguably the most unfair provision in the U.S. Tax code: the marriage tax penalty. I want to thank you for your long term interest in bringing parity to the tax burden imposed on working married couples compared to a couple living together outside of marriage.

In January, President Clinton gave his State of the Union Address outlining many of the things he wants to do with the budget surplus.

A surplus provided by the bipartisan budget agreement which: cut waste, put America's fiscal house in order, and held Washington's feet to the fire to balance the budget.

While President Clinton paraded a long list of new spending totaling at least \$46-\$48 billion in new programs—we believe that a top priority should be returning the budget surplus to America's families as additional middle-class tax relief.

This Congress has given more tax relief to the middle class and working poor than any Congress of the last half century.

I think the issue of the marriage penalty can best be framed by asking these questions: Do Americans feel its fair that our tax code imposes a higher tax penalty on marriage? Do Americans feel its fair that the average married working couple pays almost \$1,400 more in taxes than a couple with almost identical income living together outside of marriage? Is it right that our tax code provides an incentive to get divorced?

In fact, today the only form one can file to avoid the marriage tax penalty is paperwork for divorce. And that is just wrong!

Since 1969, our tax laws have punished married couples when both spouses work. For no other reason than the decision to be joined in holy matrimony, more than 21 million couples a year are penalized. They pay more in taxes than they would if they were single. Not only is the marriage penalty unfair, it's wrong that our tax code punishes society's most basic institution. The marriage tax penalty exacts a disproportionate toll on working women and lower income couples with children. In many cases it is a working women's issue.

Let me give you an example of how the marriage tax penalty unfairly affects middle class married working couples.

For example, a machinist, at a Caterpillar manufacturing plant in my home district of Joliet, makes \$30,500 a year in salary. His wife is a tenured elementary school teacher, also bringing home \$30,500 a year in salary. If they would both file their taxes as singles, as individuals, they would pay 15%.

MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

	Machinist	School teacher	Couple	Weller/McIntosh II
Adjusted Gross Income	\$30,500	\$30,500	\$61,000	\$61,000
Less Personal Exemption and Standard Deduction	6,550	6,550	11,800	13,100 (Singles X2)
Taxable Income	23,950 (x .15)	23,950 (x .15)	49,200 (Partial x .28)	47,900 (x .15)
Tax Liability	3,592.5	3,592.5	8,563	7,185

Marriage Penalty: \$1,378; Relief: \$1,378.
Weller-McIntosh II Eliminates the Marriage Tax Penalty.

But if they chose to live their lives in holy matrimony, and now file jointly, their combined income of \$61,000 pushes them into a higher tax bracket of 28 percent, producing a tax penalty of \$1,400 in higher taxes.

On average, America's married working couples pay \$1,400 more a year in taxes than individuals with the same incomes. That's serious money. Millions of married couples are still stinging from April 15th's tax bite and more married couples are realizing that they are suffering the marriage tax penalty.

Particularly if you think of it in terms of: a down payment on a house or a car, one year tuition at a local community college, or several months worth of quality child care at a local day care center.

To that end, Congressman DAVID MCINTOSH and I have authored the Marriage Tax Penalty Elimination Act.

The Marriage Tax Penalty Elimination Act will increase the tax brackets (currently at 15% for the first \$24,650 for singles, whereas married couples filing jointly pay 15% on the first \$41,200 of their taxable income) to twice that enjoyed by singles; the Weller-McIntosh proposal would extend a married couple's 15% tax bracket to \$49,300. Thus, married couples would enjoy an additional \$8,100 in taxable income subject to the low 15% tax rate as opposed to the current 28% tax rate and would result in up to \$1,053 in tax relief.

Additionally the bill will increase the standard deduction for married couples (currently \$6,900) to twice that of singles (currently at \$4,150). Under the Weller-McIntosh legislation the standard deduction for married couples filing jointly would be increased to \$8,300.

Our new legislation builds on the momentum of their popular H.R. 2456 which enjoyed the support of 238 cosponsors and numerous family, women and tax advocacy organizations. Current law punishes many married couples who file jointly by pushing them into higher tax brackets. It taxes the income of the families' second wage earner—often the woman's salary—at a much higher rate than if that salary was taxed only as an individual. Our bill already has broad bipartisan cosponsorship by Members of the House and a similar bill in the Senate also enjoys widespread support.

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or addressing other family priorities. After all, parents know better than Washington what their family needs.

We fondly remember the 1996 State of the Union address when the President declared emphatically that, quote "the era of big government is over."

We must stick to our guns, and stay the course.

There never was an American appetite for big government.

But there certainly is for reforming the existing way government does business.

And what better way to show the American people that our government will continue along the path to reform and prosperity than by eliminating the marriage tax penalty.

Ladies and Gentlemen, we are on the verge of running a surplus. It's basic math.

It means Americans are already paying more than is needed for government to do the job we expect of it.

What better way to give back than to begin with mom and dad and the American family—the backbone of our society.

We ask that President Clinton join with Congress and make elimination of the marriage tax penalty . . . a bipartisan priority.

Of all the challenges married couples face in providing home and hearth to America's children, the U.S. tax code should not be one of them.

Let's eliminate the Marriage Tax Penalty and do it now!

WHICH IS BETTER?

Note: The President's Proposal to expand the child care tax credit will pay for only 2 to 3 weeks of child care. The Weller-McIntosh Marriage Tax Elimination Act H.R. 2456, will allow married couples to pay for 3 months of child care.

WHICH IS BETTER, 3 WEEKS OR 3 MONTHS?

CHILD CARE OPTIONS UNDER THE MARRIAGE TAX ELIMINATION ACT

	Average tax relief	Average weekly day care cost	Weeks day care
Marriage Tax Elimination Act ...	\$1,400	127	11
President's Child Care Tax Credit	358	127	2.8

Do Americans feel that it's right to tax a working couple more just because they live in holy matrimony?

Is it fair that the American tax code punishes marriage, our society's most basic institution?

WELLER-MCINTOSH II MARRIAGE TAX COMPROMISE

Weller-McIntosh II, H.R. 3734, the Marriage Tax Penalty Elimination Act presents a new, innovative marriage penalty elimination package which pulls together all the principle sponsors of various legislative proposals with legislation. Weller-McIntosh II will provide equal and significant relief to both single and dual earning married couples and can be implemented immediately.

The Marriage Tax Penalty Elimination Act will increase the tax brackets (currently at 15% for the first \$24,650 for singles, whereas married couples filing jointly pay 15% on the first \$41,200 of their taxable income) to twice that enjoyed by singles; the Weller-McIntosh proposal would extend a married couple's 15% tax bracket to \$49,300. Thus, married couples would enjoy an additional \$8,100 in taxable income subject to the low 15% tax rate as opposed to the current 28% tax rate and would result in up to \$1,215 in tax relief.

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Weller and McIntosh's new legislation builds on the momentum of their popular H.R. 2456 which enjoyed the support of 238 cosponsors and numerous family, women and tax advocacy organizations. Current law punishes many married couples who file jointly by pushing them into higher tax brackets. It taxes the income of the families' second wage earner—often the women's salary—at a much higher rate than if that salary was taxed only as an individual.

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The repeal of the Marriage tax was part of the Republican's 1994 'Contract with America,' but the legislation was vetoed by President Clinton.

RECOGNIZING THE 100TH ANNIVERSARY OF THE U.S. NAVY HOSPITAL CORPS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Arizona (Mr. STUMP) is recognized for 5 minutes.

Mr. STUMP. Mr. Speaker, I rise today to bring to the attention of my colleagues the 100th anniversary this week of the United States Navy Hos-

pital Corps, and to thank all of those who have served in the Corps.

As a fellow Naval Hospital Corpsman from World War II, I had the distinct pleasure this morning to join our own House Attending Physician, Admiral John Eisold, to participate in a ceremony marking the 100th anniversary of the Navy Hospital Corps. It was not only a moving ceremony, but served as a worthwhile reminder of the care,