

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.

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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.

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,

the compassion and the dedication of a group of men and women who serve and have served in a unique but often overlooked role in our military.

Force Master Chief Mark T. Hacala has written an eloquent history of the Navy Hospital Corps, which I commend to you as not only an important part of naval history, but also a well-earned public recognition for all of those who have been proud to call themselves a U.S. Naval Corpsman.

Tradition. Valor. Sacrifice. For 100 years, these ideals have marked the history of the U.S. Navy Hospital Corps. Since 1898, hospital corpsmen have cared for wounded and sick of the Navy and Marine Corps. Their continuous dedication to saving the lives of their patients, frequently at the risk of their own, has earned them accolades at sea and on land.

Prior to the establishment of the Hospital Corps, there was a role for enlisted personnel to care for the sick. Junior and senior medical department Sailors changed rating names through the 18th and 19th centuries, using colorful titles at each phase. The nickname "loblolly boy," one who carried loblolly or porridge to the sick, was used until the Civil War when it was replaced by "nurse." In the 1870s nurse was retitled "bayman," the Sailor who worked in sick bay. Senior personnel were known as surgeon's stewards and later as apothecaries.

By the late 1800s, the Surgeon General of the Navy advocated a new system of employing medical department Sailors. Rather than assigning one of the crew out of necessity and teaching him on the job, a trained group of volunteers was advocated. Based on the model of the Army's Hospital Corps, the Navy would seek recruits, pay them better, and train them uniformly. This plan was adopted in the midst of the Spanish American War when President William McKinley signed the law which established the Navy Hospital Corps on 17 June 1898.

Early history of the corps set a pace of conspicuous service that would continue to the present. During the Boxer Rebellion in Peking in 1900, Hospital Apprentice Robert Stanley volunteered for the dangerous mission of running message dispatches under fire. For his bravery, Stanley became the first in a long line of hospital corpsmen to receive the Medal of Honor. Five years later, when the U.S.S. *Bennington's* boiler exploded in San Diego harbor on July 21, 1905, Hospital Steward William Shacklette burned along with almost half the crew. Although seriously hurt, he rescued and treated many of his shipmates. He, too, was given the Medal of Honor.

Within a few short years, the Hospital Corps would face the rigors of combat with the Marines in World War I. Through machine gun fire and mustard gas, hospital corpsmen treated over 13,000 casualties in France. This group of 300 Sailors would earn 2 Medals of Honor, 55 Navy Crosses, 31 Army Distinguished Service Crosses, and 237 Silver Stars. Their 684 personal awards would make them the most decorated American unit in World War I. A Marine regimental commander noted of their performance at Belleau Wood, "there were many heroes who wore the insignia of the Navy Hospital Corps."

Hospital corpsmen set an exceptional record of valor in World War II. From Pearl Harbor to Okinawa, they worked in hospitals and hospital ships, set up beach aid stations in Italy and Normandy, bandaged kamikaze survivors at sea, and dodged bullets and shells during the bloody island campaigns in the Pacific. Their initiative and skill was

noteworthy. Pharmacist's Mates First Class Wheeler Lipes, Harry Roby, and Thomas Moore each performed a successful appendectomy, without the aid of a physician, while submerged in submarines in enemy waters.

Pharmacist's Mate Second Class John H. Bradley's heroism with the 28th Marines on Iwo Jima is typical of acts repeated by hospital corpsmen throughout the war. Bradley rushed through a mortar barrage and heavy machine gun fire to aid a wounded Marine. Although other men from his unit were willing to help, Bradley motioned them to stay back. Shielding the Marine from fire with his own body, the hospital corpsman administered a unit of plasma and bandaged his wounds. He then pulled the casualty through the gunfire 30 yards to safety.

PhM2c Bradley was awarded the Navy Cross for his valor, but he is not usually remembered for this act. Days later, he and five Marines were captured in Joe Rosenthal's photograph of the second flag raising on Iwo Jima's Mt. Suribachi. The image was reproduced more than perhaps any photo in history. It was the theme for the Marine Corps War Memorial in Arlington, VA and made Bradley the first U.S. Navy Sailor to appear on a postage stamp. But Bradley's heroism was not an isolated act. In World War II, the Hospital Corps would earn 7 Medals of Honor, 66 Navy Crosses, 465 Silver Star Medals, and 982 Bronze Star Medals, as well as countless other commendations and debts of gratitude.

Although the U.S. commitment to the Korean War was limited, a staggering number of Marines and Sailors, 30,064, were killed or wounded. Here, as in its previous conflicts, hospital corpsmen distinguished themselves. All five enlisted Navy Medals of Honor for Korea were awarded to members of the Hospital Corps. One of those awardees, retired Master Chief Hospital Corpsman (SS) William Charette, reflected years later on his pride in being a hospital corpsman in Korea. "It's amazing that somewhere there are some people walking around that wouldn't be here unless we had been there."

In Vietnam, hospital corpsmen played a critical role in aiding the 70,000 Navy and Marine Corps casualties. At station hospitals in Saigon and Da Nang, aboard hospital ships offshore, with medical battalions, and in the field with Marines, they ensured the best possible care for the wounded, often at the risk of their own lives. When an enemy grenade landed near HM3 Donald Ballard and several casualties, he covered the grenade with his body to save his Marines' lives, earning him the Medal of Honor. "My job was needed," Ballard said recently. "I felt good about it." Bravery earned hospital corpsmen 450 combat decorations in Vietnam, but the war cost them 638 lives.

Hospital corpsmen continued to serve in peace, in war, and in situations which straddled that line during the 1980s. They treated gunshot and shrapnel wounds once again in Beirut in 1983, as a peacekeeping presence escalated into a shooting war. Of the 18 hospital corpsmen in the Marine Battalion Landing Team Headquarters building on 23 October, only 3 survived the truck bombing which killed a total of 241 Americans. Days later, other hospital corpsmen would participate in the invasion of Grenada. In the Persian Gulf, independent duty hospital corpsmen would care for casualties aboard the U.S.S. *Stark* in 1987 and the U.S.S. *Samuel B. Roberts* 1988, and in Panama in 1989.

Iraq's 1990-91 invasion of Kuwait once again provided challenges for the Hospital Corps. Hospital corpsmen around the globe reacted, as their ships, stations, and Marines deployed or prepared to receive casualties. Their numbers were augmented by Naval Reserve hospital corpsmen, 6,739 of whom were

recalled to active duty. The first Purple Heart awarded to a Sailor in the Persian Gulf War was given to a hospital corpsman.

While technology and equipment have changed through the years, hospital corpsmen's dedication to duty and devotion to their patients have remained their greatest asset.

LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Mr. SENSENBRENNER (at the request of Mr. ARMEY) for today until 2 p.m. on account of attending his son's graduation.

SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

(The following Members (at the request of Mr. GOODLING) to revise and extend their remarks and include extraneous material:)

Mr. HUTCHINSON, for 5 minutes, today.

Mr. PAPPAS, for 5 minutes, today.

Mr. KINGSTON, for 5 minutes, today.

Mr. LARGENT, for 5 minutes, today.

Mr. STUMP, for 5 minutes, today.

Mr. THUNE, for 5 minutes, today.

Mr. MCHUGH, for 5 minutes each day, on June 16 and 17.

Mr. SOLOMON, for 5 minutes each day, on June 16 and 17.

Mr. BOEHLERT, for 5 minutes each day, on June 16 and 17.

Mr. WALSH, for 5 minutes each day, on June 16 and 17.

(The following Members (at the request of Mr. OWENS) to revise and extend their remarks and include extraneous material:)

Mr. CONYERS, for 5 minutes, today.

Mr. KLINK, for 5 minutes, today.

Mr. SANDERS, for 5 minutes, today.

Mr. PALLONE, for 5 minutes, today.

Ms. JACKSON-LEE of Texas, for 5 minutes, today.

EXTENSION OF REMARKS

By unanimous consent, permission to revise and extend remarks was granted to:

(The following Members (at the request of Mr. OWENS) and to include extraneous matter:)

Mr. PAYNE.

Mr. PASCARELL.

Mr. KIND.

Mr. HAMILTON.

Mr. CARDIN.

Mr. GUTIERREZ.

Mr. TRAFICANT.

Mr. KUCINICH.

Mr. WEXLER.

Mr. MENENDEZ.

Mr. GEJDENSON.

Mr. SCHUMER.

Mr. BRADY of Pennsylvania.

Mr. LANTOS.

Mr. VISCLOSKEY.

Mr. WYNN.

Mr. TIERNEY.

Mr. BAESLER.

Mr. ACKERMAN.