

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	\$23,950	\$49,200	\$47,900
Tax Liability .....	(x .15)	(x .15)	(Partial x .28)	(x .15)
Marriage Penalty .....	\$3,592.5	\$3,592.5	\$8,563	\$7,185
			\$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 \$1400 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's 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.

Lets 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 HR 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

SPECIAL ORDERS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 1997, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

EXCHANGE OF SPECIAL ORDER TIME

Mr. MILLER of Florida. Mr. Speaker, I ask unanimous consent to take the 5 minutes of the gentleman from California (Mr. HORN).

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Florida?

There was no objection.

A CRITICAL MOMENT FOR THE 2000 DECENNIAL CENSUS

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

Mr. MILLER of Florida. Mr. Speaker, I rise tonight at a critical moment for the 2000 decennial census. Today the President nominated Dr. Ken Prewitt for director of the Census Bureau.

As everyone involved with the 2000 Census knows, the operation is at a high risk for failure. The Government Accounting Office has warned we are headed towards failure, and the Commerce Department's own Inspector General has warned we are headed towards failure.

When I became chairman of the new Subcommittee on the Census, I made a controversial statement. I said I did not have any litmus test for the new census director. I said what we needed was a competent manager who was committed to working cooperatively with Congress.

Unfortunately, I think the President had a litmus test. Dr. Prewitt's background does not have anything to suggest he can lead a huge organization at a time of crisis. He has admitted that

he has never run anything of the magnitude of the Census Bureau. Basically, for a short time he ran a think tank, and that is it.

The decennial census is the largest peacetime mobilization in American history. The Census Bureau needs a General Schwarzkopf, not a professor Sherman Klunk, to save the census. So why would the President nominate an academic? Because of politics. Dr. Prewitt supports the President's sampling scheme, so he received the nomination.

Basically, while I had no litmus test, the President certainly did. In recent weeks I have noticed an increasing politicizing of the 2000 census. The President tried to divide America in his most recent speech by promising some areas more money if they followed his plan, without telling the American people which communities he plans to take money from. It is a zero sum game. If you promise one area more, it comes from another part of America.

I have noticed increasingly inflammatory rhetoric from my friends on the other side of the aisle. They have been far too quick to impugn motives and to try and inject divisive politics into the debate over the census.

Mr. Speaker, my job as the chairman of the Subcommittee on the Census is to reflect the interests of the entire House in an honest, reliable, and trusted 2000 census. We are a long way from achieving that type of census.

As soon as we start talking about the substance of how the census will be conducted, someone else wants to talk about politics. When I point that the sampling failed its only test, the response is, the gentleman from Florida (Mr. DAN MILLER) only cares about politics.

When I point out that real Americans who took the time to participate in the census and filled out their forms would have been deleted under a sampling scheme, someone accuses the President of not wanting to count all Americans.

When I point out that Pennsylvania would have lost a congressional seat because of a mistake in the statistical computer model, someone accuses Republicans of trying to deny Federal funds to urban areas.

When I point out the serious policy implications of telling the American people they do not have to participate in the census anymore, the government will figure it out on their own, someone accuses Republicans of only caring about protecting House seats.

Most recently, someone attempted to divide America along racial and ethnic lines. I find this very sad and very disappointing. Earlier this week one staff member with an impeccable record of defending the Voting Rights Act and working to increase minority representation in Congress, State legislatures, and city councils had one comment taken out of context, and one Member on the other side of the aisle sends out a letter entitled, "GOP plays racial politics with the 2000 census."

Mr. Speaker, if the Congress and the administration are going to save the 2000 census from failure, we all need to start talking about substance, not politics. We need to debate the flaws in each other's plans for the census, not publicly guess about each other's motives. My objections to the President's plan are well known. I oppose the use of statistical sampling in the census because it has proved to be less accurate and less reliable.

In 1990, the sample census was found to be less accurate for populations under 100,000, and would have incorrectly taken a seat away from Pennsylvania. Americans who filled out their census forms would have been deleted from the count.

Now the Clinton administration wants to take that failed experiment and increase its size by 5 times, complete it in half the time and with a less trained work force. A less accurate, less fair method is not the proper way to address the serious and difficult

issue of minority undercounts. It takes hard work, innovative thinking, and frankly, more resources. That is the issue that should be debated, and not the political motivations of some individuals on both sides of this debate. I hope this House quickly gets back on the track of saving the 2000 census, and leaves the political sideshows to others.

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

(Mr. CONYERS addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

□ 1745

#### STATUTE IN SERIOUS NEED OF FIXING

The SPEAKER pro tempore (Mr. DIAZ-BALART). Under a previous order of the House, the gentlewoman from the District of Columbia (Ms. NORTON) is recognized for 5 minutes.

Ms. NORTON. Mr. Speaker, I come to the floor to put the Congress on fair warning that there is a statute in serious need of fixing. Women Members of Congress will hold a press conference tomorrow at 11 a.m. to call the attention of the Congress to this predicament. The Supreme Court handed down a decision, the Gebser decision, involving a ninth grade student who was assaulted by her teacher in as much as he had sexual intercourse with her over a period of time.

She sued under title 9 for sexual assault and harassment and the Court found that this Congress had not, in fact, given the Court sufficient guidance so that damages could be awarded under title 9.

This affair with a student began when she was in the eighth grade and joined a high school book discussion group. The teacher often made sexually suggestive remarks to her. Later on, when she went to the ninth grade and was assigned to his class, he lured her into sexual intercourse and apparently had sexual intercourse many times, including during class times.

This youngster did not report this relationship to school officials. She said she was uncertain how to act. I am sure she was utterly confused that this disproportionate power relationship had evolved in this direction. When her parents found out, of course they looked for remedies and among them was a remedy under title 7.

The Court found that she did not report the relationship to school officials. Surprise, surprise. But the Court also found that the school system had not distributed an official grievance procedure for how to lodge complaints with school officials, even though that is required under title 9.

So the Court found that one could not sue under title 9 for teacher-student sexual harassment unless the following four circumstances were met:

First, that the employee had supervisory power over the offending employee; actually knew of the abuse; had the power to end it; and failed to do so. Of course, the school system at top levels could not meet those standards.

Mr. Speaker, in fact this was a title 7 matter involving a teacher and a principal, and the principal had sexually harassed the teacher in any way, then the teacher would have a cause of action against the school system under title 7. But here we have a minor child who has no cause of action under the only statute available to her.

Mr. Speaker, I can understand the Court's predicament. The Court had implied a cause of action for damages rather than gotten it from the wording of title 9. And so the Court simply does not know how far we in the Congress want the Court to go in allowing damages.

I do not think there is a Member of this body that would not regard damages lying against the school system as the way to deter this kind of harassment, this kind of affair, this kind of assault by a teacher on a student. But the court said, and I quote, absent further direction from Congress, the Court could not go further.

Mr. Speaker, I know I will be joined by other Members of this body, quite apart from the women Members, who will appear with me tomorrow at a press conference to suggest to this body that the only reason the damage element is not laid out is when title 9 was passed 25 years ago, who would have thought that we would be dealing with teacher affairs with an eighth and ninth grade student? No, we did not have it in our mind then.

We must have it in our minds now, because it has occurred and we are all embarrassed that there is no remedy. I do not believe we seek this remedy simply because the remedy would be deserved in regard to this case. And if ever there was a damage remedy deserved in this case, it is this case.

The reason this remedy is important here is that we want to deter this kind of conduct and we want to say to school systems that they must pass out a grievance system guidance manual that puts people on notice as to how to file a complaint. And if they do not, then they, themselves, will be liable under the statute.

I am sure that that is what we mean. We must move to do so as soon after the school year for 1999-2000 begins. I regret that this occurred. It is time though for the Congress to move forward and meet its obligations to correct the statute.

#### PRIVATIZATION EQUALS "SOCIAL INSECURITY"

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

Mr. FILNER. Mr. Speaker, I rise today in support of preserving our Social Security system. Social Security