all marriage penalties, and, it even provides a modest bonus for one-earner families.

The McDermott-Kleczka plan is progressive: Since most high-income taxpayers do not use the standard deduction, the Congressional Budget Office (CBO) has found that only 36% of the benefits from this type of change goes to taxpayers earning $50,000 or more—meaning—64% of the benefits go to couples earning less than $50,000/year. CBO found that other leading repeal proposals direct at least 65% of the benefits to those taxpayers earning more than $50,000/year.

The McDermott-Kleczka plan is affordable: CBO estimates that increasing the standard deduction for joint filers costs roughly $4 billion/year. Estimates prepared by the Joint Committee on Taxation verify this finding. Meanwhile, CBO found other leading repeal proposals cost as much as $29 billion/year.

The McDermott-Kleczka plan is family friendly: In addition to eliminating the marriage penalty, the standard deduction fix slightly increases the marriage bonus (see charts)—making it more affordable for the spouses of single earners who prefer to have a parent stay at home to care for their child or children. This bonus provides a small incentive without creating a new program and is not excessive so that it overly penalizes individuals for being unmarried.

The McDermott-Kleczka plan is simple compared to the problems raised by other repeal proposals which will force taxpayers to do their taxes twice in order to figure out which is the best choice for their family.

In 1997, repeal of the marriage penalty was pushed aside by the Republican Majority. Inexplicably, in the W&M Committee, where roughly 20 members signed the Contract with America my amendment failed. Most likely, the Majority preferred cutting taxes for corporations (not mentioned in their contract). In my view, a tactical decision was made that it was more important to provide tax cuts preferred by the business community (such as reducing the corporate AMT and corporate capital gains tax cuts) than it was to address the marriage penalty.

In fact, no legislation was introduced during the 105th Congress to repeal the marriage penalty until after the Budget Agreement passed Congress last August.

Now that repeal of the marriage penalty is finally being addressed and if it sincerely is a priority of this Congress, I would urge my colleagues to take a second look at the McDermott-Kleczka proposal before they rush to advocate an alternative.

STRUCTURAL MARRIAGE TAX PENALTIES AND BONUSES IN 1997 DOLLAR AND PERCENTAGE AMOUNTS BY WHICH JOINT INCOME TAX LIABILITIES EXCEED THOSE OF TWO SINGLES

[Marriage tax bonus shown in parenthesis]

Income levels ($000s)	Joint income tax liability	50/50		60/40		70/30		100/0	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
20	$1,170	$210	22	$345	42	$378	48	($810)	(41)
25	1,920	210	12	210	12	384	25	(810)	(30)
30	2,670	210	9	210	9	269	11	(810)	(23)
35	3,420	210	7	210	7	210	7	(1,272)	(27)
40	4,170	210	5	210	5	210	5	(1,922)	(32)
50	5,670	210	4	210	4	(252)	(4)	(3,222)	(36)
60	8,028	1,068	15	1,476	6	(304)	(4)	(3,664)	(31)
75	12,228	1,444	13	1,256	11	281	2	(3,918)	(24)
100	19,228	1,444	8	1,444	8	1,152	6	(4,668)	(19)

Source: CRS.

McDERMOTT-KLECZKA LEGISLATION CHANGES THE STRUCTURAL MARRIAGE TAX PENALTIES AND BONUSES: DOLLAR AND PERCENTAGE AMOUNTS BY WHICH JOINT INCOME TAX LIABILITIES EXCEED THOSE OF TWO SINGLES

[Marriage tax bonus shown in parenthesis]

Income levels ($000s)	Joint income tax liability	50/50		60/40		70/30		100/0	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
20	$960	.....	.....	$135	16	$108	13	($1,020)	(52)
25	1,710	.....	.....	.....	.....	174	11	(1,020)	(37)
30	2,460	.....	.....	.....	.....	59	2	(1,020)	(29)
35	3,210	.....	.....	.....	.....	.....	.....	(1,482)	(32)
40	3,960	.....	.....	.....	.....	.....	.....	(2,132)	(35)
50	5,460	.....	.....	.....	.....	(462)	(8)	(3,432)	(39)
60	7,636	$676	10	84	1	(696)	(8)	(4,058)	(35)
75	11,836	1,052	10	864	8	(111)	(1)	(4,310)	(27)
100	18,836	1,052	6	1,052	6	760	4	(5,060)	(21)

Source: CRS.

PERSONAL EXPLANATION

HON. JULIAN C. DIXON

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 19, 1998

Mr. DIXON. Mr. Speaker, yesterday during Roll Call vote number 58 I inadvertently voted yea. I intended to vote nay.

RECOGNIZING THE UNIVERSITY OF MARY HARDIN-BAYLOR LADY CRUSADERS BASKETBALL TEAM

HON. CHET EDWARDS

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 19, 1998

Mr. EDWARDS. Mr. Speaker, today I rise to recognize the University of Mary Hardin-Baylor Lady Crusaders of Belton, Texas for their determination in making it to the national women's basketball championship game.

After posting an impressive season record of 24–6, the Lady Crusaders entered the women's NAIA Division II National Tournament unseeded. Fighting their way through highly ranked teams to the finals, they challenged Walsh University of Ohio for the championship trophy Tuesday night.

Although they fell in the championship game, these young ladies combined effort, teamwork, dedication, and vision to fool the experts and outplay their opposition. The Lady Crusaders set several new tournament records and proved that the underdog should never be counted out.

I ask you to join me in acknowledging the accomplishment of these outstanding athletes from my Texas Congressional District. Congratulations Lady Crusaders for a job well done.

TRIBUTE TO ANDREA GIBSON

HON. BENNIE G. THOMPSON

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 19, 1998

Mr. THOMPSON. Mr. Speaker, it is an honor to stand here before you today and pay tribute to a courageous young person in my district. Ms. Andrea Gibson, a 11th-grader at Warren Central High School in Vicksburg, MS saved a 5-year-old from drowning on June 29th in a pool in Birmingham, Ala. Ms. Gibson was on vacation with her mother when she noticed a child staring fearfully into the pool calling his brother's name.

When Andrea heard the young boy, call out for his brother, she quickly noticed that the child was at the bottom of the pool and proceeded to jump in. Once the boy was rescued from the pool, Andrea quickly performed CPR to revive the young man. Had it not been for the actions of Ms. Gibson, the life of a young child could have been in severe jeopardy or lost.

Mr. Speaker, my hat goes off to Ms. Gibson. At a time in our history where so many children are doing negative things, it is stories such as these where we need to take a look at our young people's positive actions and congratulate them on their valor and good judgement. Ms. Gibson is a very courageous young woman and I wish her the very best in her future endeavors.