

Ullman disinters undesirable tax proposal

Oregon's Rep. Al Ullman, chair of the powerful U.S. House Ways and Means Committee, continues in a perplexing crusade: introducing a value-added tax (VAT) to the American armory of revenue-raisers.

The crusade seems an unlikely one for the ostensibly liberal Democrat from the Second District because VAT acts as a regressive, though hidden, sales tax extracting a disproportionately high percent of revenue from those with lower incomes.

VAT derives its assessments from the increment of value added to a product at each stage of the manufacturing-sales process.

Thus, the wheat, yeast, salt and so forth that go into making a loaf of bread

gain a higher value (reflected in the price when sold to the wholesaler) than their cost to the baker. That added value is taxed under a VAT system and the tax is added to the cost of the bread.

When the loaf of bread is sold by the wholesaler to the retailer, the increase in price represents a new taxable increment as does the final, higher price for which the bread is sold to the consumer.

As a result of this sequence of taxes, VAT provides a large dose of inflation along with the wealth of taxes.

Now used in most western European nations, this method of taxation was introduced to overcome the widespread avoidance of personal income taxes there.

In the United States, with its overly zealous and efficient Internal Revenue Service, that purpose loses its reasonableness.

The Nixon administration toyed with VAT as a means of easing the tax burden on its affluent and business-oriented backers, but finally dropped the idea when other matters became more pressing.

Now VAT is back, with a Democratic champion.

Ullman said last week he believes VAT would be more progressive than our already progressive system of income taxes that applies higher rates at higher levels of income. In light of the way VAT operates, this argument seems patently absurd.

Ullman also said VAT would discourage the personal spending that helps fuel inflation.

That goal would better be accomplished by ending the nation's deficit-producing combination of income-tax cuts, and increases in federal spending, particularly those planned for the Department of Defense, and maintaining the high interest rates encouraged by the Federal Reserve Board.

But perhaps those remedies would be too visible, too conducive to lobbying by powerful interest groups. In which case, Ullman's crusade no longer seems to perplexing.

Gerontology need reveals a social failure

One compensation for growing older is that everyone does it at the same rate.

But that factor hardly mitigates the consequences of growing old, among which lie many less-than-pleasant experiences: declining physical and mental capabilities, isolation and restraints on mobility, loss of friends and other family members through death.

Despite the drawbacks of old age, however, more persons than ever are getting there, the inescapable result of our vastly improved ability to prolong life.

Thus, the University's proposal, now before the State Board of Higher

Education, for a degree program in gerontology — the study of aging — seems especially timely.

That other states and institutions have become recently attuned to this need is demonstrated in a burgeoning growth of similar degree programs: only 10 or 12 of these programs existed 18 months ago when the University's Center for Gerontology began work on the Oregon proposal, but have since grown to an estimated 50 or more.

Indeed, gerontology appears in danger of becoming as institutionally chic in America's educational system as teacher training was a decade or two ago. Unlike the latter specialty, however, gerontology seems assured

of a growing clientele — and favorable job market — for its newly accredited practitioners.

But the very promise of prosperity for careerists in gerontology tells us something of America's social failure as an upwardly mobile nation that has in large part abandoned its elderly to the often indifferent care of public or private "aging specialists."

Putting that particular genie back in its bag, however, looks as hopeless as trying to create true communities in America's profit-motivated, consumer culture.

Consequently, we endorse the University's proposal as helping guarantee that while the American

solution to our elders' needs will be less than the best, it will at least be more than the worst.

Hopefully, the University program will continue emphasizing practical experience for students in meeting the human needs of those to whom they attend. Along with this training should be added an awareness of the necessity for higher standards in public and private retirement-home care and a stringent governmental review program that ensures those standards are met.

This country's senior citizens have much to offer their younger counterparts; it's too bad we don't have more to offer them.

yours

Someone cares about Iran

Someone else on this campus cares!!!

My joy in that discovery, after reading D.C. Breeden's letter (ODE, Jan. 10) of support for the Iranian students on campus, knows no end. I'm actually not alone on this campus.

Someone else cares that Iranian students here work hard to show their support for their people "at home."

Someone cares that people in Iran are demonstrating and dying for freedom to choose a government based on Islamic — rather than dehumanizing technological — principles.

Someone cares that a modern philosophy, whose roots are deep in a strong ethical, religious heritage, now surface to guide the people of Iran.

Someone else cares that the United States, with its verbal heritage of freedom, now does whatever it can to block freedom in another country!

Someone else cares. And, I care. That makes two of us. Do I hear three? four? If there are more of you out there, I sure wish you'd call me so we could make our voices sound together sometimes.

Conscious American students know we owe a debt to Iran. Our government has systemically and deviously taken over Iran's people and resources — all under the guise of progress. Yet, when "we, the people," do speak out against American policy in Iran, it happens only in isolated instances by isolated individuals.

We never speak as a group. Are we all that separate from each other?

Soon, a group will form in order to explore ideas of education and action about Iran. I hope you care. If so, call 688-5585.

Harriet Powell
senior, English and
language arts education

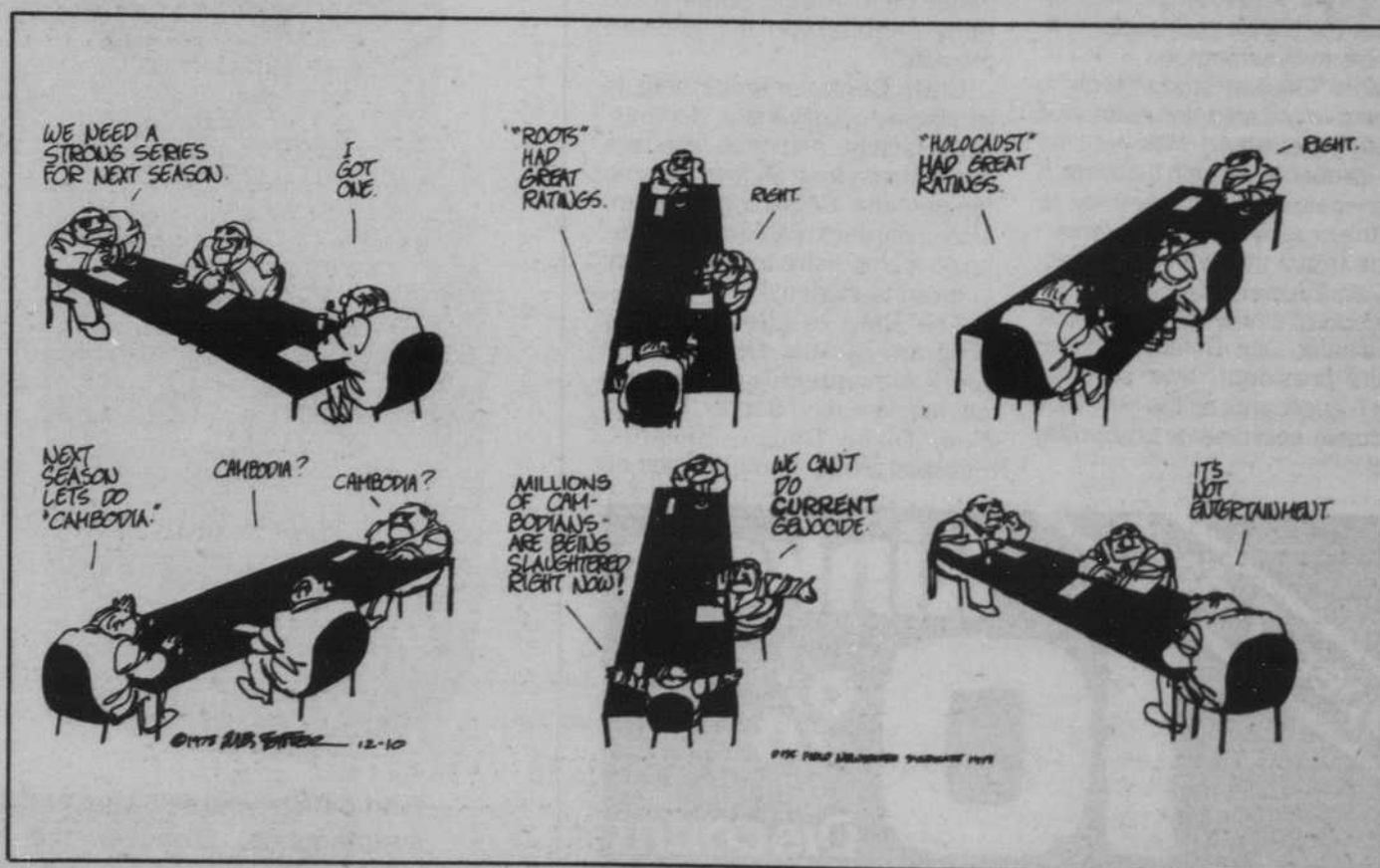
Wars behind draft plans

Congressman Weaver was correct by stating that national security would not be enhanced by a return to draft registration. (ODE, Jan. 10). The Pentagon constantly uses the word "security" in its reports to Congress with the implication that a defensive goal is in mind.

A better word for what the Pentagon is really after is national "interest" with the 1½ war concept as the basis.

Page 4

theirs



In his testimony before the House Armed Services Committee (95th Congress), Secretary of Defense Brown stated the "renewed importance in the 1 & ½ war concept." In respect to this, he suggested the need to create a special force which would be earmarked for the Persian Gulf.

The personnel requirements for this strategy would involve 2,049,000 active personnel and 801,000 reservists. It is in the area of the Individual Ready Reserve (IRR) that the Pentagon is feeling the shortage.

There are only two strategic locations the Pentagon feels are worthy of military intervention: Germany and the Persian Gulf. Hence the 1½ war concept: 1 for Germany and ½ for the Persian Gulf.

John Lawrence
graduate, education

letters policy

The Emerald will accept and try to print all letters and opinion columns containing fair comment on ideas and topics of concern or interest to the University community. Letters and opinions will be run on a first-come, first-served basis. Both letters and opinion columns must be typewritten, using 65 character margins, and should be triple-spaced. Letters and opinions must be signed and the author's field of study (or faculty status) noted.