swept under the rug of economic growth. Where sacrifices are required, everyone should have a say in deciding who’s to pay which price.

**BURDENS VERSUS BENEFITS**

Concretely, this means that we need a redistribution of tax burdens and income benefits. A fairer sharing of the burdens of society requires a thorough review of tax loopholes like capital gains and tax-free interest on state and municipal bonds. Generation-skipping trusts, the 50 percent exclusion on estates left to surviving widows, tax-sheltering devices in lumber and real estate, farm “loss,” special depreciation benefits for racehorse breeders and the owners of professional sporting teams—all these need re-examining in the light of tax fairness. Without this adjustment, the price of the inevitable economizing that lies ahead will be the increasing impoverishment and powerlessness of all but the wealthy few.

We also need a fairer distribution of our society’s benefits. We should revise the steep inequalities in our income differentials. Herman Miller, past director of the Bureau of the Census, points out the importance of counting *all* benefits as income, not just those that appear as “wages.” For example, in 1970, comparing only wage differentials, the top one-fifth of our population earned about seven times as much as the lowest one-fifth. But adding in income—received—in—kind, the top one—fifth had 17 times the income of the lowest fifth!

We need to look again at business expense accounts with their lavish meals and entertainment allowances. We need to examine the issue of company—owned cars and airplanes, condominiums in Florida, hunting lodges in Colorado, and all—expense—paid “educational” trips to Miami. None of these tangible benefits—in—kind now gets counted as taxable income. Most of them are even tax—deductible, which mean poor people, workers and the middle class pay up the difference in lost tax revenues.

Tax money retrieved by bringing community discipline upon these unwarranted income and tax advantages could be used to raise the floor of socially guaranteed decency. We need major efforts in guaranteeing jobs, in the rehabilitation of older homes in deteriorating cities and suburbs, and in the renewal of urban transit. We need a national health program to provide decent medical and dental care for all. We need to ensure that legal services are available to fight for the interests of all classes, not just the upper class.

This lowering of the ceiling of special advantages and raising the floor of common decency would make it possible to accept within the boundaries of democratic consent the necessary economizing which faces us as a nation. A fairer sharing in the benefits and the burdens of our society would ease the acid cynicism which turns each against the other in the mad scramble to survive. Democracy depends upon a sense of public fairness and trust.

I realize that none of this is likely to happen. It’s not likely because