

## Health-Safety Act Places Heavy Burden on Business

"The first year of the Occupational Safety and Health Act corroborates the fact that it has had a tremendous impact on industry operations and has been burdensome in many respects," L. Glenn Dewberry, Jr., chairman, Employee Health/Safety Committee of the National Association of Manufacturers, told the House Select Committee on Small Business.

"While this was anticipated," he observed, "and is true of all companies, it is particularly true of the smaller business organizations."

Mr Dewberry stated that small businesses are more susceptible to the costly and time-consuming burden of complying with the massive regulations and bringing work-sites into compliance. He explained that the small employer in many instances lacks the staff capability for analyzing, interpreting and implementing the thousands of standards promulgated since the measure became effective.

### Technical Aid Urged

The National Association of Manufacturers believes that some way must be found to assure the continued protection of employees but at the same time insure that the burden imposed by the Federal government does not place the employers' business or the employee's job in jeopardy.

One of the obvious aids which could be employed is that of amending the Occupational Safety and Health Act to provide technical assistance and consultative services to an employer at the work-site without the peril of a mandatory citation and pen-

alty for a discovered hazard, Mr. Dewberry suggested.

"In addition," he recommended, "some way should be found to enable an employer to remedy violations without imposing a financial obligation which would jeopardize his ability to continue in business and provide sustained employment."

The NAM also recommended that a method be found to acquaint employers, particularly the smaller ones, with the obligations and responsibilities the measure imposes. He said that there should be a simplified appeal procedure which is capable of being understood and pursued by a layman rather than requiring the expense of employing an attorney.

### Microfilm to Speed Olympics Information

The newsmen covering the summer Olympics in Munich, Germany, will have one of the fastest information filing and retrieval systems known today.

The 4,000 sportswriters will have nearly 200,000 documents on microfilm that will supplement the information services of the press information center's electronic data processing system.

The Eastman Kodak Company will provide facsimiles from the images appearing on the screen for immediate scrutiny and future reference.

Since early this year center workers have been gathering the needed documents and microfilming them to be ready to answer the reporters' questions.



by MARY LEE THOMPSON

In this time of political oratory and financial problems tax reform has become a major topic of discussion. No doubt changes should be made in our tax system, but we need to make calm, objective appraisals of the revisions being suggested.

Too often people take one small part of our complicated tax laws and either blow it up out of proportion to the actual data or distort it entirely. So it's wise to check facts carefully.

For example, some politicians are charging that tax laws and regulations since 1969 have favored the rich, that our whole tax system is unfair, and that wealthy people just don't pay taxes. Much of this talk grew out of a report that 100 high-income people did not pay any federal income tax in 1970.

Here are the real facts from the U.S. Treasury Department. Its statistics show that in 1970 there were 15,300 persons with adjusted gross incomes over \$200,000. All but 106 of them did indeed pay individual federal income taxes averaging out to \$177,000 each, or a total of \$27 billion. This, according to the Treasury, is an effective rate of 44.1 per cent of their adjusted gross income.

As for the 100 who did not pay an income tax, this is accounted for by deductions for foreign, state and local taxes they did pay, charitable contributions they made, interest payments, etc.

Over the last three years there has been a substantial reduction in the federal income tax burden of low- and middle-income groups—ranging from a decrease of 82 percent for those earning \$3000 or less, 27.4 percent for those in the \$5,000 to \$7,000 bracket, to 13 percent for those making \$10,000 to \$15,000. But the tax burden of those in the \$100,000-and-over class has increased by 7.4 percent.

## 4-H Calendar

**Saturday, September 9**  
Boots and Saddles 4-H Horse and Pony Club meeting, home of Donna Rousseau, Penn Grant Rd., Lancaster.

**Tuesday, September 12**  
Saddle Cinches 4-H Club Roller Skating party.

**Thursday, September 14**  
7 p.m. — Elizabethtown-Donegal 4-H Club doggie roast, meeting, Wayne Miller's.

**Saturday, September 16**  
District 10 4-H Horse Roundup, Ludwig Square.

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