



commuters DESERVE a tax break!

BY CONGRESSWOMAN FLORENCE P. DWYER

As Told To Al Toffler

Commuting Expense Should Be Deducted, Says Congresswoman, As "Cost Of Doing Business."

COMMUTERS are being victimized by a tax structure as out of date as the "Tin Lizzie." Moreover, the time has come to do something about it. To my mind, there is no reason why wage earners and salaried people should pay taxes on money that was never, in any real sense, their own.

Today Americans are spending millions of dollars every year as the price of holding their jobs—for this is what the expense of commuting amounts to: The money you spend on transportation to and from work is no more your own than is the money skimmed off your paycheck by federal, state and local governments in the form of taxes. Uncle Sam wouldn't think of taxing you on money you've paid as taxes. On the contrary, he allows you to deduct it from your taxable income. Yet he will—and does—demand that you pay taxes on the money you spend to hold your job.

This is inconsistent. What's more, it's discriminatory because not all of us are treated alike in this regard. Some Americans are in the privileged position of being permitted to deduct the "cost of doing business."

Thus, a carpenter must have his own tools. This is part of keeping his job. He has the right—and it is a proper one—to deduct the cost of tools from his taxable income. The salesman who must travel may deduct his travel expenses. The doctor, the writer, the entertainer and, of course, the businessman—all have the right to deduct the "cost of doing business."

The wage earner and the salaried person should have the same right. The cost of commuting, whether it is from city to city or street to street, is just as much a "cost of doing business" as is the travel done by a doctor or lawyer.

According to the Interstate Commerce Commission commuters paid \$114,000,000 to railroads in 1957. They rode an average 19.8 miles per trip and paid an average 2.36 cents per mile. This added up to an average 47 cents per trip. If you multiply this by two and add the cost of connecting subway, bus or car transportation, it becomes clear that for these Americans the cost of holding their jobs—the "cost of doing business," if you will—is considerable.

Actually, those who ride by rail are in the minority. Fully 68 per cent of employed persons drive automobiles to work at a cost estimated by *Fortune* magazine to be a nickel a mile. Taken annually, these nickels add up fast.

Moreover, as everyone is painfully aware, these costs are skyrocketing. Commuter rail fares zoomed 110 per cent between 1947 and 1957. Despite this more than doubled rate, the railroads are losing money on com-

muter runs and want to boost fares again. The old nickel bus fare has long gone the way of the Toonerville trolley. And auto costs are rising, too.

So we are not talking about peanuts. The expense of getting to and from work is a big one and a real burden to many families.

A Plainfield, New Jersey, man wrote me recently that "my commutation ticket (Plainfield to Philadelphia) costs approximately \$600 per year, plus the necessity of driving an automobile at the Plainfield end and 36 cents a day subway fare at the Philadelphia end, or a total cost of not much less than \$1,000 a year."

A union printer who also lives in Plainfield wrote that he cannot quit his job in New York without surrendering seniority and fringe benefits. He complained that he is spending \$350 a year on commuting.

Nor is the problem limited to the New York-New Jersey area. It is nation-wide. And with more and more people moving to the suburbs, with plants diffusing themselves over the countryside, longer and longer trips to and from work will be the rule. This means they will be more expensive, too.

For these reasons I have introduced a bill which, I am convinced, would bring our tax law up to date. I am not out to bankrupt the Treasury Department. And I'm not trying to set up a gravy train for suburbanites. But I am looking for justice and a touch of realism in our thinking on this matter.

My bill would provide for income tax deductions up to \$300 per year for expenses incurred in commuting either by car or public transportation. I have set the ceiling at \$300—a level which I believe will give commuters equitable relief without resulting in an excessive loss of revenue to the government.

I must say, in all frankness, that I hold little hope for quick action on this measure. The landscape of America has changed radically as millions have moved from city to suburb. But laws notoriously lag behind life. Until Congress is awakened, it is unlikely to act. This puts the matter squarely where it belongs—in your lap. As a member of Congress, I can introduce bills, I can fight to hold hearings on them, I can cast my vote. All this I will do. But unless the commuter speaks out on his own behalf, more loudly than he has until now, the forecast—I'm sorry to say—is cloudy.

If you think something should be done about this glaring inequity, let your Congressman know. As for me, I think it is time Uncle Sam recognized that travelling to and from one's job is a "cost of doing business," and a legitimate deduction from the income tax.

