I must say that lawyers do not use this provision as much as I thought they would. Perhaps they will later. Ten percent of the deduction taken is for lawyers. If we consider the two groups together, doctors and lawyers, that constitutes 70 percent.

When we do this for doctors and lawyers, can we in good conscience turn down a working man if he comes in and says, "You did it for them. Why not give us the same deduction on the money we put up in social security that you gave to the doctors and lawyers? We need it a lot more than they do."

How can we turn them down?

Mr. GORE. Mr. President, will the Senator yield?

Mr. LONG of Louisiana. I yield.

Mr. GORE. How can we turn down the Government employee who wants a deduction from his taxable income for his contribution to the retirement system?

Mr. LONG of Louisiana. I do not see how we can do it.

If we do all of this, the cost would be absolutely fantastic. No one could imagine the cost of the program if we were to pursue this principle.

It is hard to explain to the folks back home why we did so much for the rich and so little for the poor.

Why should we discriminate against working people in favor of the rich?

It is difficult to explain.

I know that there will be great gratitude among those who are wealthy. However, I should think that more folks would resent it.

Mr. McCARTHY. Mr. President, will the Senator yield?

Mr. LONG of Louisiana. I yield.

Mr. McCARTHY. Mr. President, the records show that only 38,000 people take advantage of this provision. That means that only one two-hundredths of 1 percent of the people are benefiting from this provision in the law.

We are taking an inequity and enlarging upon it. When we enlarge upon an inequity, it does not make it more equitable. It increases the inequity against those who do not benefit from such a provision.

There is no reason to say that we should not go ahead and extend this provision to everybody and provide that everybody can put 10 or 20 percent of their income into such a fund.

Mr. LONG of Louisiana. According to the calculations of the Senator, the number involved is only one two-hundredths of 1 percent.

Mr. McCARTHY. Thirty-eight thousand taxpayers are taking advantage of this gimmick. If we extend this to other people, it might increase that number. We might be benefiting one-fourth of 1 percent of the wealthy taxpayers. It is estimated, as a high cost estimate, that this involves $60 million of special interest to benefit less than 1 percent of the people.

Mr. HARTKE. Mr. President, will the Senator yield?

Mr. LONG of Louisiana. I yield.

Mr. HARTKE. Mr. President, what was the estimate of the Treasury Department in 1962 as to the cost of the 1962 law? It was $115 million, and the actual cost was $9 million. The answer is very simple. It did not do the job it was meant to do. It did not cover the poor employees. It did not cover the secretary working for a self-employed man, with one or two people in the office. The secretaries working downtown are not treated alike. If one works in an office in which there are pension plans, that is well and good, as long as he works for a big company.

Why should we discriminate against the little man and against the poor farmer who makes his own way through life and has the courage to stand up and not surrender to the big corporations? Why should all not be treated the same?

Mr. LONG of Louisiana. The reason it did not cost as much as the Treasury Department estimated was that only the rich took advantage of the provision. The same kind of people would take advantage of this provision. It is the rich people who will take advantage of it and get twice as much advantage as they are receiving at the present time.

Mr. BAYH. Mr. President, I should like to address a question to either the Senator from Louisiana or my colleague, the Senator from Indiana.

I do not want to make a speech because I do not know enough about the subject to make a speech.

I must say that I am not certain as to what the facts are. I would like to have one of the Senators try to set me straight on this matter.

Mr. LONG of Louisiana. I yield for a question.

Mr. BAYH. Mr. President, the statement was made a while ago, I thought, by the Senator from Louisiana that if a laboring man were working in a job covered under social security he would be making his social security contribution and the employer would likewise be making such a contribution. The employer would deduct his 50 percent of the contribution and the workingman would have to do the same and then pay taxes on his social security contribution.

Mr. LONG of Louisiana. The part that the employee contributes is not deductible.

Mr. BAYH. The contribution that a workingman makes to the social security deduction is taxable.

Mr. LONG of Louisiana. The Senator is correct. If the workingman puts up approximately 5 percent of his wages for social security, that is money on which he has paid taxes. The taxes have been