

The alternative of tax reduction or adjustment likewise requires comparative evaluations of objectives and the effectiveness of particular measures, including comparisons with relevant public expenditure programs. Proposals have been offered to relate tax concessions to social purposes, e.g., for special tax deductions as inducements to business to invest in impoverished areas or to undertake more training of workers, and for selective tax credits for individuals to encourage more private expenditure for higher education. Each such proposal would involve some commitment of national resources, just as proposals for enlarging governmental programs involve such commitments. Consequently, it is essential that each tax proposal be appraised in terms of probable effectiveness and cost in comparison with alternative measures for serving the same objective. This necessity is not always recognized explicitly as an element in tax policy decisions.

PROGRAMS IN SELECTED FIELDS

The compilation presented in this report is a limited first step toward promoting a clearer definition and wider comprehension of the role of public programs in human resource development by describing what is now being done by the Federal Government.

Agency responses reproduced in part III are arranged on an organizational basis. The extent and detail of agency reports, late receipt of many of them, the desirability of their early publication, and pressure of congressional deadlines have prevented committee staff from preparing the extensive cross-analyses and summaries that would be required for an assessment of the whole broad range of Government programs. The remainder of part I is devoted to a grouping of programs in four major fields of Government interest, here designated as follows:

- (1) Environmental improvement.
- (2) Education and training.
- (3) Health care and improvement.
- (4) Income maintenance and family support.

Each list of programs is followed by a review of a few agency statements about the economic impacts and aspects of representative programs. This sampling is intended to indicate that the detailed reports in part III will prove a fruitful collection of source materials and a catalog of unresolved questions calling for further study from many points of view.

Particular Federal programs may serve more than one of these broad social purposes. For example, the school lunch and special milk programs promote both education and health at the same time that they fulfill broad objectives of agricultural policy which may be included in "environmental improvement," broadly construed. Programs for water and air pollution control and prevention aim at the conservation of human health by improvement of the physical environment. In the enumerations which follow, multiple-purpose programs such as these are named under more than one heading, though observations about the economic aspects of each program are included, insofar as possible, under the general purpose to which it seems to be oriented by organizational or other factors.

Each program named in the following sections is the subject of an agency statement in part III of this report.