others, but these illustrate the point. These meetings have been scheduled several years in advance and involve delegates from many countries, including the United States. We believe that it is clearly not in the national interest that the days spent by U.S. participants in attending these and similar professional meetings be subject to any expenditures tax. The number of people involved will be minimal as far as the tax revenue is concerned.

But the application of the restrictive expenditure tax to participants in such important educational meetings implies that these productive international relations events for educators are of no concern or interest to the American Government. Delegates from countries other than the United States are very frequently official representatives of their governments. Because of the unique system of education in this country delegates are not financed by Federal or other public funds, except for the few who may represent the U.S. Office of Education or the Department of State. The official application of the expenditures tax to U.S. participants would indicate that the United States places no value on such opportunities to advance international understanding.

We are not suggesting that persons who are teachers be given special consideration for personal financial reasons. Rather, the imposition of the travel expenditure tax would indicate to the teachers of this country, and in other countries, that the United States does not value the international understanding gained through travel and association with these representatives of other countries. The organizations for which I speak are confident that the Congress will find more effective ways to meet the balance-of-payments problem without unduly penalizing teachers and students who travel abroad. The exemption already provided in the proposals for long-term (120 days) travel of this group should be extended to cover comparable travel for a shorter duration. We emphasize that this exemption for teachers and students for professional travel is in the national interest.

We can accept the 5-percent tax on the transportation fares but believe that subjecting the European part of travel costs to the daily allowance tax would be unjust. Further, we urge that the expenditure exemption be raised to at least $15 per day. This would prevent unfair treatment of travelers on modest budgets.

We appreciate the opportunity to express to the committee views of the National Education Association and the other organizations listed at the beginning of this statement.

Thank you very much.

Mr. HERLONG. Thank you, Mr. McFarland, for your statement. Do you have a statement you wish to make?

Mrs. GEREAU. No, sir. I was just here in case there were questions.

Mr. HERLONG. Are there questions? Mr. Curtis will inquire.

Mr. CURTIS. I was looking to see if you had any of the aggregate figures of the dollar amount of the travel you are talking about for the students and the scholars.

Mr. MCFARLAND. The NEA travel operation, which is a nonprofit operation, would represent only a part of the means by which students and teachers travel overseas.