

able to do it by eliminating as many as 300 to 400 American teachers who otherwise would never get to Europe, since they will never save the money to go themselves.

It has also been our policy overseas to select our faculty both from the faculties of foreign universities and from American professors and teachers who are attached to foreign schools or who are themselves studying there.

Now, since all of our classes are held in a foreign university, when it comes to the point of having to cut the size of the faculty we are not going to be able to cut the European members of this faculty and the teachers who are going to suffer overseas are our own colleagues who we are going to have to eliminate from the payroll in order to preserve enough funds to operate a school.

Therefore, this tax itself is going to work a hardship on students and teachers in this country and Americans in Europe. The most critical thing that we find with it is that the program was apparently devised without reference to American educational practices and policies.

It states that as a student an individual, and his dependents, would be considered on a nontaxable trip if he spends at least 120 consecutive days enrolled as a student in a full course of study at an educational institution outside the Western Hemisphere, or engaging on a full time basis in educational activities which are directly related to a course of study leading to a degree he is undertaking in an educational institution in the United States.

Both of these are completely unrealistic from the point of view of standard educational practices. This provision has obviously been written to provide an opportunity for an American student to go abroad to pursue work with the idea in mind that European universities operate in the same fashion as they do in the United States.

Having taken both a Master's degree and a Ph.D. in a European university I can assure you that there is little or no resemblance between their system and structure and ours. It is entirely possible for an American student to register in a foreign university, go to his first class to get his name on the sheet, and never go back again until the end of the school year and pick up a very fancy certificate of attendance which simply says he had registered in the university. He has done no work, received no credit, contributed nothing, learned nothing.

But under the terms of the present measure he has been there over 120 days and therefore Congress will entitle him to spend a full year as a tourist in Europe doing little or nothing that is useful and be tax exempt.

And I can assure you from my own personal experiences that this is not an uncommon practice. I have at the present time on my desk letters from several parents who would like to send their children to Europe for a year. They want them registered in a foreign university, but they don't care if they ever attend a class.

Under our system in this country the determining factor is not how many days or weeks a student spends at a university or school, but how many hours of instruction he actually attends and receives.