

Secretary WIRTZ. Yes; sure. There is a big problem as to the relationship of the minimum wage to the expansion of the educational program when it gets into that in-between area which we call work training. I do recognize the problem. It is a complicated problem.

Representative CURTIS. All I have is an indirect report as to what the Labor Department views are. But, I would appreciate, for the record, your comments on how well you think that we did do the job, or where you might suggest that we need to improve it.

We made great strides forward, I think, in trying to relate welfare to getting people onto their economic feet, as opposed to just keeping them in a constant position of welfare.

Secretary WIRTZ. That is right; it was a good job. We will, of course, know more in the next 2 or 3 years as to how well the new work-training program of title IV of the recently enacted Social Security Act amendments work, and will report back to you then, as the act calls for.

Representative CURTIS. I have—when I come back again—some specific questions for your response later.

I have had over a period of years a series of tax reforms which I think are most essential in trying to improve the mobility of labor. I think our tax laws are structured really in a way that they impede this.

One law, for example, is the deduction from gross income of going to summer school, night school, vocational training.

The laws are so archaic. They apply to a schoolteacher. She goes to summer school. She cannot deduct that as business expense unless the school board has told her she is going to be fired if she does not. In other words, "Are you holding your job or are you trying to improve yourself?" If you are trying to improve yourself, they won't give you a deduction. Yet, I would argue, in this day and age of automation, where skills become obsolete in 5 or 10 years, that the need for constant training and retraining is so important that our tax laws should not be an impediment here.

We have the same problem in moving costs, and the same thing on costs to maintain two residences. When the Chrysler plant moved from Evansville, Ind., to St. Louis, there was a depressed real estate market. A lot of people could follow their jobs to St. Louis, but they commuted back and forth. And yet, they were not given, as a business expense, the cost of maintaining two residences, because the archaic law says a man's residence is where his job is. I argue that today it is where his home and his family are. And then, there are the problems of the handicapped, where they have to have special vehicles, and all sorts of things.

I would like to have some help in these areas in getting our tax laws revised.

We just are not seeming to move forward at all.

Secretary WIRTZ. If you will add one more—and that is this. If I were to take my staff to lunch, for purely business reasons, I would first have to pay for it myself, and second would not be allowed the deduction as a business expense.

Representative CURTIS. I would be happy to work on that one, too.

Secretary WIRTZ. I would be glad to file a statement.

Let me be sure we have the area.

Those matters of tax practice involving and related particularly to business expense deductions which we feel might appropriately be