

VILLAGE VIEW

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In mid-June Americans celebrated Flag Day; on the following day many Americans were legally obliged to mail checks to the Commonwealth of Massachusetts and the Internal Revenue Service. These checks represent quarterly payment of estimated taxes due on 1981 income.

Not everyone must make estimated quarterly returns; those wholly dependent on income from salaries are separated from their taxes prior to receiving their paychecks. The self-employed and those with additional income, though, are obliged to pay quarterly.

It seems incongruous that these two days fall back-to-back. Flag Day, a patriotic holiday honoring the nation's symbol of democracy, independence, and freedom is, for the most part, notable by the absence of celebrations. June 15th, tax day, is similarly unmarked except by those dutifully executing and forwarding their checks, the postal service employees handling the flurry of extra mail, and, presumably, the government employees processing the returns.

This coin, like most others, is two-sided; news media, for months now, have blitzed the public with pros and cons of the Reagan administration's plans for budget-cutting (while at the same time submitting and getting Congressional approval of the largest budget in the country's history), and proposed tax cuts (which, at this writing, are still awaiting Congressional passage).

Along with all the hoopla about better days to come (lower inflation, unemployment and interest rates, projected infusion of investment money, fewer "give-away" programs funded with taxes, less government regulation), a healthier financial climate for us all is forecast.

In counterpoint to the economic optimists are heard the anguished cries of those fearful their own pet projects will fall to the axe together with the wails of recipients of services that might be eliminated. Add to the disharmonies the voices of a growing proportion of America's population who've been taxed throughout their working careers to support the Social Security System and are now threatened with reduction in benefits therefrom, and the confusion about the state of America's economy is complete.

Most people are deeply disturbed by conflicting pronouncements coming from Washington and Beacon Hill. Most live from day to day, apparently able to meet their financial obligations but experiencing underlying concerns that tomorrow's economy may turn chaotic and present us, individually and collectively, with financial disaster.

Most would willingly sacrifice to rid themselves of that nagging fear, that doubting anxiety, that sensation of impending doom. Most have little faith that our leaders are any better-prepared, any better-informed, any better-endowed with the capacity to ensure America's economic safety than the most average man-on-the-street.

Most people may have a sneaking hunch that the average man-on-the-street, operating on straight common sense, could do the job as well. And, after all, that's exactly what most of our leaders are: erstwhile men-on-the-street! The best of them have little more preparation for leadership than the political popularity contests that propelled them to prominence.

When a population as large and diverse as that of the United States finds itself victimized by collective doubt, confusion, and even fear, it looks for scapegoats. Today, we have plenty of possible scapegoats. There are the industrial giants with many highly-paid executives; there are the elected and appointed officials and other government employees who, taxpayers suspect, waste our tax dollars to perpetuate their own well-paying jobs and feather their own nests. There are the farmers. There are the recipients of funds and services that appear to drain the public purse: the very young, the elderly, the poor, the disabled.

Then there are the professionals whose fees for services medical, dental and legal appear calculated to match to the penny the dwindling contents of our bank accounts. There are the military who preside over the Pentagon and are charged with the nation's defense. There are educators who seem unable to impart learning to our youth. There are the young who seem determined to destroy themselves with drugs.

In general, however, Americans look with favor on all the potential scapegoats. Most look to industry directly or indirectly for our jobs as well as for manufactured goods we desire. Government, although it has grown to monstrous size and power, employs enough people to keep job-competition within bounds in the private sector. If farmers are deprived of profit-incentives to produce food, most of us will go hungry.

Should services to the disadvantaged be eliminated or cut drastically, billions of dollars that pass through their hands would be lost to the economy. Not only would hundreds of thousands of Americans suffer deprivation, but providers of goods and services would suffer severe losses. The stock market would plunge.

Were we to limit fees professionals charge, the most able of them would soon find other occupations and leave Americans without adequate protection against illness, disease, other societal ills. Without educators, we lack schools; without schools, our young people are an ignorant and dangerous element.

Continuing the emasculation of the military leaves the country vulnerable to foreign invasion and the elimination of democracy. We are constantly threatened by depletion of natural resources, rising crime, subversive elements, terrorism, and the very neuroses generated by our helplessness in face of growing disorder.

Despite our problems, insecurities, economic woes, energy crises, and frustrations, however, perhaps the annual fact of quarterly estimated tax returns falling due on the day after Flag Day is appropriate.

What better arrangement than having a patriotic holiday remind us of our blessings? The complexities of our economy are enormous; so, too, are the benefits accruing to us as United States citizens.

The worries and anxieties of making ends meet in a climate so uncertain are unquestionably a strain on our personal resources. On the other hand, where is it written that a creature of intellect may live out his span of years free from worry and anxiety?

Although we may yearn for freedom from care, freedom from threats, freedom from all insecurities, the reverse of that coin is dependence. And a life of dependence is a life of slavery.

In **Counting By Race**, by Terry Eastland and William J. Bennett, a pre-Civil War cotton planter is quoted; he recommended training slaves to dependency. "What is essentially necessary for his happiness you must provide for him, yourself, and by that means create in him a habit of perfect dependence on you. Allow it once to be understood that he is able to provide for himself, and you that moment give him an undeniable claim to you for a portion of his time to make for this provision." The wise slave-master understood and utilized the demoralizing effect of benevolence to foster dependency.

Flag Day and tax day remind us that we still have our interdependency to comfort us.