

Warped

by Scott McCullar



New tax regulation endangers tipping

WASHINGTON — The new tax law forcing restaurateurs to report employee's tips to federal tax collectors is causing a "crippling disruption" of the food industry, waitresses and their bosses say.

"Tipping has always been and still is a voluntary act between the waiter person and the customer. Where is there a law or contract a person must or will leave a tip?" waitress Isabel Faust asked Internal Revenue Service and Treasury Department officials at a hearing Tuesday.

The new regulation generally forces restaurants to report as taxable income 8 percent of their employee's gross revenues. "I don't appreciate when I have to go to my boss and say: 'Boss, I only made \$20 when 8 percent of my total sales for that day is \$30,'" Faust said.

The IRS says the rule only makes it easier for the IRS to monitor taxes which should al-

ways have been paid and does "not affect the tax on tip income, only the information." Effectively, however, it raises taxes for waiters and waitresses who had been underreporting their tips previously.

Accountants and representatives of some of the largest chains of motels and restaurants cited a large number of problems to buttress their claim the reporting rule was far too complex to be understood by the people affected.

Some restaurants, one witness said, were switching to buffet dinners to eliminate tips, while others automatically were applying an additional 8 percent to bills.

A string of other witnesses told officials that Congress and the agency did not anticipate the problems the rule would cause.

"The effect of this regulation is to create distrust and strife between worker and worker as well as worker and management," said Michael O'Neal, represent-

ing the National Restaurant Association. "We are already hearing stories about crippling disruptions of employee relationships in previously harmonious establishments.

Faust, a waitress for whom fellow workers raised the airfare to Washington from Marysville, Calif., called the regulation "our obituary." She was one of 25 witnesses before the hearing that drew a crowd at an IRS auditorium Tuesday.

Faust said she was not objecting to paying whatever taxes were due but the regulation, required by the Tax Equity and Fiscal Responsibility Act of 1982, was "very un-American. I don't believe this can happen in this country."

She was answered with applause in the crowded IRS auditorium.

The four IRS and Treasury Department hearing officers made no comment but will consider the comments when drafting permanent regulations.

Arms negotiations encourage Reagan

WASHINGTON — President Reagan told Congress Wednesday that the administration is encouraged by the "serious and businesslike conduct" of arms reduction negotiations currently in progress with the Soviet Union but "hard bargaining lies ahead."

In an annual report on the 1982 activities of the U.S. Arms Control and Disarmament Agency, Reagan said, "We do not seek agreements for their own sake; we seek them to build international security and stability."

tions proposals for strategic and intermediate-range nuclear forces and for conventional forces reflect this approach," Reagan said.

"We are encouraged by the serious and businesslike conduct of these negotiations thus far," Reagan said.

"This administration's reduc-

Royalty launches art show

LOS ANGELES — Mayor Tom Bradley greeted three princesses and a group of high-level government officials Tuesday to kick off a nine month display of Scandinavian artistic achievements throughout the Southwest.

In a ceremony outside the Music Center, Bradley presented keys to the city to Princess Benedikte of Denmark, Princess Astrid of Norway, Princess Christina of Sweden, Culture and Science Minister Arvo Salo of Finland and Iceland's Ambassador to the United States, Hans Andersen.

"We are a diverse city, comprised of people and cultures from around the world," Bradley said. "Scandinavians have joined others from many nations to help build this city, and indeed, many parts of California."

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Thank you,
STUDENT GOVERNMENT

Dearest Aggies,
February 10, 1983

Being the class of '82, I know AGGIE VALENTINES are not ordinary so — neither are we! I've joined PrioriTEAS, purveyors of fine coffees and teas and imported foods which is the only place in town you can be a "TEA SIP" and get away with it!

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We are located just beyond East 29th Street Warehouse on 29th and Wild Oak Circle — come see me!

Sincerely,
Susan Stallings
Susan Stallings
Class of '82!

P.S. Seniors...
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