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EARLE
12-9-85

Judge says Texaco must pay damages

(continued from page 1)

With Casseb waiting in his courtroom, the attorneys met for another two hours.

If it fails to overturn the award, Texaco can appeal the verdict but would have to post a bond in cash or liquid assets equal to the award, plus attorneys' fees and interest.

Texaco's appeal bond would total almost \$12 billion. The White Plains, N.Y.-based company said its stock market value is \$8.6 billion.

In light of the subsequent drop in stock price, Texaco said Tuesday its board adopted a "poison pill" takeover defense meant to make an acquisition prohibitively expensive to an unwelcome bidder.

Under the plan, stockholders would receive special rights in the event of a hostile takeover that would allow them to buy shares of the acquiring company at a bargain price.

The rights would be triggered after a suitor acquired 20 percent of Texaco's common stock or made a tender offer for 30 percent or more of the shares.

Bill may affect A&M retirement plans

(continued from page 1)

"That (pension section) is obviously going to be a key provision for people who depend on that retirement program (ORP), but it is only one of many changes in the tax law," the spokesman said. "When you start singling out one aspect of a tax bill, that's when comprehensive efforts of tax revision come unraveled."

Lytle said the systems also will present their grievances to representatives from the Senate and the House when the congressman meet in a conference committee to resolve differences between their respective tax bills.

If all these efforts fail, he said, the systems still can appeal to the Treasury Department which will interpret and implement the final congressional bill.

Don Carlson, legislative director for Ways and Means Committee member Bill Archer, R-Tex., said it is very unlikely the Republican pro-

posal will pass. The vote on the committee proposal is expected to be very close unless the President, who has given the bill lukewarm support, can persuade some Republican House members to back the bill, Carlson said. If the bill is rejected, it goes back to the committee to be reworked.

The House Ways and Means Committee began working on a comprehensive tax bill in September, when chairman Dan Rostenkowski, D-Ill., proposed a detailed plan which the committee voted to use as a starting point, he said. Rep. Archer and J.J. Pickle, D-Tex., the only other Texas congressman on the committee, opposed several sections of the bill, including the pension provisions, Carlson said, but were not successful in changing the bill because throughout the process a majority on the committee kept the heart of the chairman's proposal intact.

"It will have a significant impact on university retirement plans, but it

will also have a harmful effect on pensions in general," he said. "What it will do in terms of faculty is only one of many provisions in the pension section which will severely limit the incentives for people to save and plan for their retirement."

"The more you decrease the incentive for people to save and invest, the more demand there will be in the future on federal programs such as Social Security for the basic sustenance of life."

The bill will not only affect Texas' ORP plan, he said, but also significantly change retirement programs in several other states.

"The effect will be to limit the pension and saving options of most people currently covered by these plans and to seriously question the ability of states to form similar new plans in the future," Carlson said.

Proponents of the committee proposal maintain that they did not intend to eliminate secondary retirement plans but rather restrict them

A&M faculty reviewing proposed reforms

(continued from page 1)

of a non-discrimination clause to the tax code would make the ORP illegal because the program is not available to all state employees — only state university faculty and professional staff.

The ORP does not discriminate on the basis of race, Honea said, and the state had no intentions of discriminating against lower-paid employees when the program was developed. The state merely wanted, he said, to provide a practical retirement program for professors and administrators.

Honea said Congress isn't intentionally trying to eliminate Texas' primary retirement program for university faculty but that the program got caught in the tax-code tightening efforts for secondary retirement programs. Secondary retirement programs are set up in addition to a standard primary program.

Honea said many legislators did not realize the effects on such states as Texas, which have the ORP.

Faculty and upper-level staff contribute 6.65 percent of their total

yearly income before taxes to the ORP, but other state employee contribute 6.4 percent of their salary after taxes to the TRS. Therefore, Honea explained, the faculty's retirement funds are tax-deferred, and others' are not.

Both retirement plans are funded by state funds as well as the employee's contributions.

Honea said the ORP was developed in 1969 for staff because the Texas Teacher Retirement System (TRS) does not offer the flexibility needed by college staff. The TRS was the only educational retirement plan at the time and the one currently used by public schoolteachers and university staff who prefer it.

The TRS does not allow educators who leave Texas before 10 years of service to count the retirement funds accumulated during those years toward retirement. Honea said this inflexibility was impractical for many staff members because they frequently move from state to state. Under TRS, for example, a professor who worked at A&M for five years and then moved would lose five years credit toward retirement.

"It's like throwing five years away," Honea said.

Honea said the TRS can be advantageous for some employees because the amount of money received at retirement is based on age, years of service and salary while the ORP is based on life expectancy and the amount of money contributed to the fund.

"TRS is a good plan," Honea said, "but it doesn't have any portability. It requires longer service."

Faculty Senate Speaker Jaan Laane said the loss of the ORP could hamper A&M's ability to recruit quality faculty and administrators, especially since the setback may come on the heels of the elimination of faculty sick leave by the state Legislature.

"The line around here has been that the state legislature took away sick leave," Laane said, "and now the U.S. Congress is trying to take away retirement."

He added that the elimination of the ORP would destroy the already-damaged morale of staff at A&M and other Texas universities.

Gaston said he thinks the faculty's complaints are being heard in Washington.

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3.00	Round	\$15,000	14,925.00	23,000.00	1.02	Round	\$2000	2,695.00	5,500.00
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2.16	Round	\$5000	5,225.00	9,500.00	1.01	Round	\$2000	1,950.00	3,500.00
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