He also served as one of a dozen advisers to the American Catholic Bishops Committee on their pastoral letter on the economy in the 1980s.

An economist and an expert on Eastern Europe, he traveled to Soviet bloc countries more than 20 times, expanding his expertise in Soviet and international economics and working with his fellow Jesuits in those nations, many of whom had been driven underground.

The Cleveland native grew up in the Lakeview Terrace public-housing complex on the West Side. His father worked for the old Cleveland Transit System for 42 years, 28 of them on the Detroit Ave. and Clifton Blvd. streetcar lines.

Lavelle, a 1953 graduate of St. Ignatius High School, distinguished himself as a member of the school's football team, which won the 1952 West Senate League championship. He was voted the West Senate Most Valuable Player and was named to the All-Catholic High School football team. An all-scholastic offensive guard who also played defense, he received All-Ohio honorable mention.

Lavelle was a member of the school's track team for four years, played basketball for one year and played sandlot baseball in the summer.

He was inducted into the St. Ignatius Athletic Hall of Fame in 1988.

Several years ago, Lavelle had a quadruple heart bypass operation, but he could still be found in the gymnasium during many lunch hours playing pickup basketball with faculty members.

But it was another school activity that made the deepest impression on Lavelle as a teenager. One holiday, while delivering food baskets to the needy, he went to the home of a woman on Scovill Ave. who lived with just a mattress on the floor, a table and one chair. She cried when she received the food.

Lavelle said the experience made him decide to go into a profession where he would help people. The summer after he graduated from Ignatius, he decided to become a priest.

"Sure my parents were surprised, and some girlfriends too," he recalled years later.

Lavelle attended Xavier University in Cincinnati from 1953 to 1957. He earned degrees from Loyola University of Chicago and a doctorate at Boston College. He also studied at Harvard University's Russian Research Center in Boston and at the Sankt Georgen theology school in Frankfurt, Germany, where he was ordained in 1968.

He planned to say his first Mass on his father's birthday in 1969. But Lavelle returned to Cleveland early that year and delivered his first Mass at his father's funeral in Ascension Catholic Church.

Lavelle joined the John Carroll faculty in 1969 as an assistant professor of economics. He became chairman of the business department in 1973 and served as the dean of the School of Business from 1975 to 1977.

He left John Carroll to serve for six years as provincial superior of the Detroit Province of the Society of Jesus. He was the religious leader of 350 Jesuit priests and brothers in Michigan and Ohio.

He returned to John Carroll as academic vice president in 1984. Two years later, he took on additional duties as executive vice president for day-to-day operations. He was named president in 1988, succeeding the Rev. Thomas P. O'Malley, who resigned to take a teaching assignment in Africa.

Lavelle's inauguration was marked by his pledge to increase the university's commitment to community service and multicultural development. It was celebrated with a variety of ethnic foods and entertainment.

The multilingual priest, who was fluent in German and could read French, Italian,

Czech and Russian, was known for his love of ethnic art, tradition and food. At the start of each school year, he distributed to new faculty members a list of local restaurants known for their ethnic cuisine.

An amateur cook, he was known for preparing dishes such as linguini with red clam sauce. For many years, he volunteered as a cook for the Friends of Templum House benefit.

Lavelle was a trustee of Boston College, Xavier University and Magnificat High School. He was a former trustee of Canisius College, the University of Detroit, Loyola College in Maryland, St. Joseph's University in Philadelphia and the Jesuit School of Theology in Berkeley Calif.

He is survived by his sister, Helen of Chicago.

Services will be at 10 a.m. Wednesday at Gesu Catholic Church, 2470 Miramar Blvd., University Heights.

Schulte & Mahon-Murphy Funeral Home in Lyndhurst is in charge of arrangements.

## FAMILY TAX CREDIT IS NOT FAIR

## HON. SAM GIBBONS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES Tuesday, March 28, 1995

Mr. GIBBONS. Mr. Speaker, in recent days, we have seen a debate among the Republicans over the issue of whether they should breach their Contract With America by denying the family tax credit to the 3 percent of all tax-payers who have children and incomes over \$95,000. It is interesting to note at this time that, without much concern and with no debate, they have already breached their Contract With America by deniend the family top.

tract With America by denying the family tax credit to low- and moderate-income families with large Social Security tax payments but small income tax liabilities.

All versions of the Contract With America

before the introduction of H.R. 1215 provided a family tax credit with limited refundability for families with Social Security tax payments in excess of the earned income tax credit. In testimony before the Ways and Means Committee, the president of H&R Block commended the authors of the contract for including this limited refundability feature. He quite accurately pointed out that this feature enabled many low- and moderate-income working families to benefit from the family credit. In recent weeks Republicans have argued that this limited refundability was the result of inadvertent drafting errors. When one looks at the record. this explanation is difficult, if not impossible, to believe.

On September 27, 1994, Mr. Armey issued a press release which included the statutory draft of the family credit. He stated that the Republicans put the bill in a contract "so people can hold us accountable." On the first page of the bill included in that press release, the term "refundable" appears. On page 2 of the bill, it is quite clear that the credit was to be allowed against Social Security taxes. We now are willing to hold Mr. Armey and the rest of the Republicans accountable for their failure to retain this limited refundability feature in the bill reported by the Committee on Ways and Means.

On January 6, 1995, the family tax credit was reintroduced as part of H.R. 6. Again, we see the term "refundable" on page 2 of the bill. This time more care was taken to ensure

that the credit was actually refundable. There is more than a full page of detailed statutory language to guarantee that the credit is allowed against a taxpayer's Social Security tax liability. The bill also amends an obscure provision in title 31 of the United States Code which provides a permanent appropriation for refundable tax credits.

Recently a Republican aide was quoted as blaming the refundability contained in prior versions of the contract on "faceless, nameless, pointy bureaucrats." The fact is that H.R. 6 was drafted with the full participation of the Republican staff of the Ways and Means Committee and the staff of the Joint Tax Committee. The care and precision of the drafting contained that bill is an accurate reflection of the technical expertise of those staffs. To blame the refundability feature contained in that bill on an inadvertent drafting error is simply not believable.

The decision reflected in H.R. 1215 to denv the limited refundability feature of the family credit that was part of the original Contract With America was required to offset the cost of the additional corporate tax benefits provided in the bill. Denying limited refundability reduced the cost of the family tax credit by approximately \$13 billion over 5 years with over two-thirds of this revenue gain coming from working families with incomes less than \$50,000. Denying the family tax credit to families with incomes over \$95,000 raises approximately the same amount of money. The Republican leadership had a choice when developing H.R. 1215 and the choice they made was to reduce benefits to families earning less than \$50,000 rather than to reduce the benefits to families earning more than \$95,000.

The following examples show the effects of this contractual breach on hard-working, moderate-income families.

EXAMPLES OF FAMILIES WHO WOULD GET SMALLER FAMILY TAX CREDIT UNDER H.R. 1215 THAN UNDER THE ORIGINAL CONTRACT WITH AMERICA

Relative to the original Contract With America, H.R. 1215 makes the \$500-per-child family tax credit nonrefundable. This means that many working families who would have received credits under the original Contract will receive much smaller credits under H.R. 1215. H.R. 1215 takes \$13 billion out of the pockets of America's working families. In fact, two-thirds of that cutback from the original Contract will come from families with less than \$50,000. (Examples are for 1996).

Example 1—Young Couple With Their First Child: Family of 3, 1 Child \$15,000 per year.

Under the original Contract with America, this family would receive a family credit of \$500.

Under H.R. 1215, this family would receive a family tax credit of \$90.

Relative to the original Contract, this family will lose \$410.

Example 2—Middle-Aged Divorced Mother Back In the Work force: Family of 4, 3 Children, \$20,000.

Under the original Contract with America, this family would receive a family credit of \$1,500.

Under H.R. 1215, this family would receive a family tax credit of \$585.

Relative to the original Contract, this family will lose \$915.

Example 3—Family With One High-School-Educated Worker: Family of 5, 3 Children, \$22,000 per year.

Under the original Contract with America, this family would receive a family credit of \$1,500.

Under H.R. 1215, this family would receive a family tax credit of \$375.

Relative to the original Contract, this family will lose \$1,125.

WELFARE REFORM

## HON. PAT WILLIAMS

OF MONTANA

IN THE HOUSE OF REPRESENTATIVES Tuesday, March 28, 1995

Mr. WILLIAMS. Mr. Speaker, the welfare reform debate in the House was, in a word, awful.

For the most part, it was either pandering or accusative; it was partisan, it was assumptive, and like the bill itself, it was punitive.

I received the following letter from a woman, a mother, who was once a recipient of welfare. I commend it to my colleagues as a measured calm voice amidst all of this unreasonableness.

March 19, 1995.

DEAR SIR: I am writing to you concerning the future of our nation. Among that collective future lies my own individual life, which is very distant from yours. Okanogan County, where I live in central Washington state, is larger than Rhode Island and Delaware but houses a population of only 35,000 people. We are bordered by Canada on the north, and by the Colville Indian Reservation on the east. the Cascade Mountains on the west isolate us from the more well known, urban coast of Washington state. Until recently, we boasted only one traffic light in the whole county. The largest industry employers are government and agriculture-mainly apples. Despite the distance between our lives, it is not impossible that you have eaten from the many tons of apples that passed through my hands when I worked in the orchards before my children were born. Roughly 30 percent of our population here depends on welfare payments. From my vantage point it is obvious that we are about to make some big mistakes around how we look at and structure social programs.

It is not our welfare system that is the problem, it's our economic system. Our economic system divides this nation's people geographically, philosophically and in other practical ways that prevent shared problem solving. Current proposals for welfare and fiscal reform blatantly disregard the reality that there aren't enough jobs which provide adequate wages on which to raise families. As long as there are low paying jobs that need to be done-agricultural labor, for example—there will be families who can't quite get their needs met, there will be industries that are not economically viable, and there will be a need to subsidize resources for those who provide these 'chore services' to the rest of the nation. This is called reciprocity. It's an ancient human survival strategy which we seem to have forgotten.

Not only are low paying jobs a given, but our economic system itself is incompatible with family life. This is why many women with children choose to go on welfare. I'll use myself as an example. I applied for welfare benefits when my children were 3 and 4 years old and I take responsibility for making that choice. I foolishly tried to raise a family with an alcoholic husband and when it became obvious that the situation wasn't good for any of us, I chose to leave. I looked for employment that was compatible with my children's need for my presence during such a disruption in their lives, but there

was none, so I chose to go on welfare. I consider myself lucky to have had that option and intelligent for having made that decision.

One of the slanders being committed against welfare recipients right now is this ridiculous idea that welfare parents-mostly women-do not work. Even if we don't work outside the home for a salary, as parents, we work our backsides off within our homes, with little support, often under a deficit of skills, amidst extreme financial stress and in the face of growing public hostility for which political leaders are partly responsible. As long as families are impoverished they will find it difficult, if not impossible, to fully participate in their children's schools, in their communities and in larger leadership roles-where, I might add, their perspective is sorely needed. Working and middle class families do not escape this problem, either, As long as they are locked into an economic system which forces parents into full time employment positions, they will also fail to participate fully in their own home lives, in their schools, communities and social structures. When it comes to family crises like divorce, violence, substance abuse and juvenile delinquency, studies show that poor and affluent families are more alike than different. This is where the irony comes in.

Although we are segregated by our economic and class status, and although this segregation keeps us ignorant of and callous to each other's struggles, it is the common thread of parenthood that could supply the answer to many of this nation's problems. Surely this thought has occurred to some of the educated minds in the legislature! One of the only ways to solve a big problem is to break down barriers between people by involving them in a superordinate goal—a task that simply cannot be successfully completed without the participation of all persons involved. The only example I can think of where we cooperated in such a superordinate task on a national level is World War II. The reason we survived that event is because we pulled together, and that cohesion was accomplished in part by profound shifts in the way we thought about ourselves, and by having the courage to change economic and social norms. One example of this is the new economic roles women took on during the war.

As a nation, we often speak proudly of how we handled ourselves in those times. Well, parenting is our nation's contemporary superordinate goal, and at all economic and social levels, we are failing at this job because of the time deficit caused by an economic system that splits parents and children into different worlds, and because of poverty and all that it entails. Rather than inflict punitive measures on those families and individuals who are failing to thrive in our system, we need to genuinely 'invite' them into the middle class and we need to change the structure of our economic system.

I'll again use myself as an example because to some small extent I've challenged the incompatibility of poverty, employment and family life. During my first 2 years on welfare, the fact that I was not employed outside the home allowed me to participate in a lot of community volunteer work which I could do with or around my children. I ran cooperative game sessions for kids, I did volunteer library work, I tutored, I even acquired a \$5,000 grant for a community education project which I coordinated without a penny of salary. No one told me to do these things. I considered them part of my parenting job and civic duty. Finally, my children entered grade school and I entered a local community college and eventually secured a work study job. A couple years later I fell in love with a man who is now just weeks away from becoming a certified teacher and while still on welfare, I became unexpectedly pregnant because of birth control failure.

The decisions surrounding this unplanned pregnancy were agonizing. What would happen to my schooling? Would a baby prolong my welfare dependency? Could I handle the challenge of parenting a toddler and a two teenagers at the same time? My third son is now one and half years old and looks a bit like a baby orangutan. He's the hearth around which our family gathers. Although I still receive cash welfare payments for the older boys I did not put this baby on the welfare grant even though there are laws in place that require me to do so. I have avoided it by refusing to apply for a social security card for him. His father paid for prenatal care and a midwife helped with his birth. The cost of my maternity care was roughly \$700 and it did not come out of the public coiffures. I sometimes think I handle the taxpayers money better than you do.

Although I had to quit my job, I didn't miss a beat in my education. I managed one semester by bringing the baby to class but when he became too old to rock quietly on my lap during lectures, I enrolled in distance learning courses through Washington State University that allow my studies to take place from home, through taped interviews, conference calls and excruciating piles of written assignments. My work day lasts from about 6 a.m. to 11 or 12 p.m. In an otherwise family-hostile economic system, I have forged a narrow pathway that at least somewhat accommodates my need to parent my children. My education hasn't trained me for a specific job but it has refined the skills I naturally possess and it is showing me ways to use those skills. I'm in the process of starting a newsletter for stepfamilies and have recently been published for the first time. Of course, through social spending cuts, you could pull the rug out from under me right now when I'm so close to succeeding-but imagine what this nation would be like if we really acted on the lip service we give to "family values." Imagine what it would be like if parents actually had the time and resources needed to parent. In a country as affluent as ours there is no excuse for the lack of ingenuity and philanthropy evident in our economic and welfare pro-

With all due respect, some of y'all have got a lot of things mixed up. People are not poor because they're on welfare, they're poor because there aren't enough good jobs-and there never will be. Children aren't in trouble because they're innately bad, they're in trouble because their adult role models and mentors are so busy struggling to survive that kids are segregated into a world of their peers where they're left to manage, on their own, the development of values, crucial life choices, and navigation through difficult life transitions, and sometimes their very survival. And contrary to what a very misguided Washington State legislator recently stated, welfare recipients are not like plants. And if you cut a plant off and lay it on the ground (cut a person off of welfare and "force" them to be independent), that plant does not grow new roots and flourish. It dies. But it is not only in the areas of botany, biology and sociology that congressional leaders appear to need refresher courses—some appear to need a basic math lesson.

At least be honest with your constituents. Taking money from social programs is an ineffective method of saving tax money because this is not where we're over spending our tax money. Even superficial perusals of Federal budget allocations reveal this. The