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AlcaláView

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Reforms would hurt benefits

The Reagan administration's proposed tax reforms—called "Treasury II"—would have a negative impact on employee benefits if enacted, according to **Dr. Judith Munoz**, director of Human Resources.

"I think it is important that our employees be aware of these proposals and have a chance to provide feedback to their elected representatives while the tax reform package is in the formation stage," Munoz says.

Among the changes pro-



Halloween Costume Contest winners: **Laura Karow, Gina Olsen, Shelly Barnes, Sue Staniszewski, Thomas Chavarria** and **Michael O'Cull** of the Print Shop.

Xmas drive for needy

A holiday food/clothing/toy drive for USD's neighbors in Linda Vista will be held December 9-13 on campus.

There will be six locations to drop off non-perishable foods, new and used clothing for adults and children, and new and used toys. Drop off spots will be the ASB office, Serra Hall; Campus Minis-

posed by the Reagan administration:

Employee medical benefits would be taxed. Currently they are tax-exempt.

Unemployment benefits

try Office, Founders Hall; first floor lobby, School of Law; Mission Crossroads; foyer, Olin Hall; Public Relations Office, DeSales Hall 276.

Cash donations may also be submitted to the Public Relations Office.

All donated items will be given to needy families identified by the Linda Vista Health Clinic.

The drive is co-sponsored by the Public Relations Neighborhood Committee and ASB Community Services. ■

would be fully taxable. Currently unemployment is tax-exempt to a specified amount.

Employees opting for early retirement could face a 20 percent excise tax on any lump-sum distribution of income before age 59-1/2. Currently the income is taxed as ordinary income in the year it is paid.

Listed on page two is a summary of tax reform proposals and how they impact employee benefits programs. The summary was prepared by the Martin E. Segal Company and was published in Commerce Clearing House's "Ideas and Trends in Personnel," in September.

If after review of the Treasury II proposals you feel they should be revised, Munoz encourages employ-

ees to write to their representative or senator and/or the chairs of the House Ways and Means Committee and Senate Finance Committee. Those addresses are:

Chairman of the House Ways and Means Committee: The Honorable Dan Rostenkowski, United States House of Representatives, Washington, D.C. 20515.

Chairman of the Senate Finance Committee: The Honorable Bob Packwood, United States Senate, Washington, D.C. 20510.

Any member of the House: The Honorable (name), United States House of Representatives, Washington, D.C. 20515.

Any member of the Senate: The Honorable (name), United States Senate, Washington, D.C. 20510. ■

Don't forget: report mishaps

If you have an accident and are injured on the job, tell your supervisor immediately, says **Calista Davis**, Human Resources coordinator of employment and training.

Reporting an accident to a supervisor is important because the supervisor must complete an accident report which is forwarded to Human Resources and then the Hartford Insurance Company. Delays in completing accident reports can result in delayed payments of workman's compensation benefits.

Davis says problems sometimes result when an employee who is injured on the job doesn't require medical attention until several days after the accident. When this happens the employee often forgets to tell his or her supervisor about the accident, and an accident report is never filed by the supervisor.

This results in problems with payment of benefits and increases the likelihood of the accident being investigated and the possibility that the claim will be denied.

If you have questions about workman's compensation, contact the Human Resources Office, ext. 4594. ■

Summary of tax reform proposals impacting employee benefits programs

BENEFIT	CURRENT LAW	TREASURY II
Health & Welfare		
Medical	Tax-exempt	Tax first \$10/mo. for self-only, \$25/mo. for family on employer paid coverage
Death benefit	Tax-exempt under life insurance policy Tax-exempt up to \$5,000 under uninsured employer plan	No change Tax entire benefit
Non-discrimination rules	No fixed rules	Fixed, standardized, objective rules for determining non-discrimination Cover insured and self-insured benefits
Van pooling; employee incentive and longevity awards	Tax exempt	Taxable
Retirement		
Lump-sum distributions	May be rolled into IRA with no immediate tax obligation May use 10-year forward averaging to reduce tax liability	No change Prohibit use of 10-year forward averaging
Early retirement	Taxed as ordinary income in year paid	Impose 20% excise tax on any lump-sum distribution before age 59-1/2 <i>except</i> in cases of death or disability <i>or</i> annuity payments after age 50 Impose 10% excise tax on any lump-sum distribution before 59-1/2 <i>if</i> purchasing a first home, paying college tuition <i>or</i> supporting unemployed family member
Distribution size	Benefits from all defined benefit plans by a single employer may not exceed \$90,000/yr.	Impose 10% excise tax on benefits from all tax-favored plans which exceed 125% of year's dollar ceiling for defined-benefit plans
Tax plan 401(K)	Public/Tax-exempt employers eligible \$30,000 maximum dollar contribution limit	Eliminate (per Secretary Baker's August 31 letter) Limit reduced further by any amount contributed to IRA
Non-discrimination rules	No fixed standards	Fixed, objective standards
Forfeitures in defined contribution plans	Must be used to reduce employer's contribution	May be reallocated to other employee accounts
Miscellaneous		
Unemployment	Tax-exempt to a specified amount	Fully taxable
Worker's compensation, black lung, occupational disability benefits	Tax-exempt	Fully taxable 15% tax credit for low income and elderly recipients
Scholarships, fellowships	Tax-exempt	Tuition tax-exempt Room and board fully taxable

Alcalá View is published monthly August through May by the Publications and Human Resources offices. The newsletter is distributed to all University of San Diego employees.

Editorial material for possible use in Alcalá View should be submitted by the first of the month of the desired publication. Material should be delivered or sent to DeSales 274.

Editor:
John Sutherland
Staff writers:
Bill Munz
Judith Munoz

Editorial Board:
Betty Arnold
Sara Finn
Judith Munoz

Print shop wins big

The prison chain gang crew from the Print Shop under the command of Warden **Michael O'Cull** walked away with first prize in the Halloween Costume Contest sponsored by Human Resources October 31.

The prisoners included: **Shelly Barnes, Thomas Chavarria, Laura Karow, Gina Olsen and Sue Staniszewski.** They and their warden were rewarded with a ceramic pumpkin filled with treats.



Brigid Bennett

Runners-up in the contest were: **Jayne Beat,** Student Accounts, dressed as an alien and **Kay Norton** of the Registrar's Office as a clown. Each received a pumpkin pie.

Honorable mention went to: **Marge Costanzo,** Student Accounts, as ET, and the Registrar's Office team of **Susan Waters** as a cowgirl and **Susan Carrico** and **Mary Robbins** as a horse. Honorable mention selections received Halloween candles.

Others participating in the contest included: **Grace McElhaney** - pumpkin, **Michelle Freeland** - cat, **Karen Houser** - devil, **Darlene Smith** - witch, **Becky Costrucci** - gypsy, **Ofelia Canimo** - Little Red Riding Hood, **Sandy Spaeth** - Arab,

Therese Crom - cowgirl, **Brian Springer** - Rambo, **Stewart Westdal** - German, **Carol Johnson** - cosmic girl, **Ann Dolsen** - Cyndi Lauper, **Sandra Harrod** - witch, **Jan Kennedy** - Dean Burns, **Cleo Gaiser** - Dolly Parton, **Margaret Peters** - clown, **Barbara Walsh** - French maid, **Brigid Bennett** - can can girl, **Judy Barnes** - cheerleader, **Kyle Poston** - waitress, **Celeste Dominguez** - '20s frill, **Chris Bertolero** - USD security guard, **Diane Fuller** - pest control man, **Sr. Susan Kolb** - computer scientist, **Tammy Shaffer** - mime, **Stephanie Seltz** - Madonna, **Mark Kearns** - gorilla, **Guadalupe Carenas** - monk, **Socorro Vazquez** - '50s sock hopper, **Carol Roybal** - witch, **Calista Davis** - gypsy, **Lou Hassan** - Malaysian princess.

Calista Davis of Human Resources, one of three contest judges, extends a thank you to all contestants and to fellow judges **Fran Swank** and **John Sutherland.** A bigger and even better Halloween party is in the works for next year, she says. ■



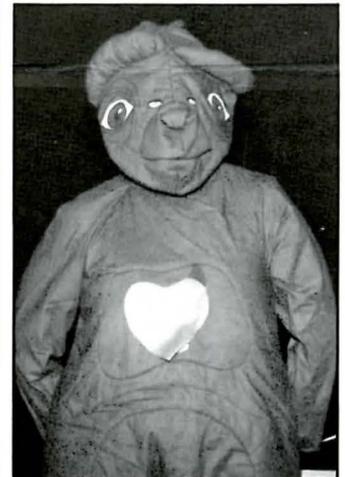
Jayne Beat and Becky Costrucci



Susan Waters, Susan Carrico, Mary Robbins



Kay Norton and Ann Dolsen



Marge Costanzo

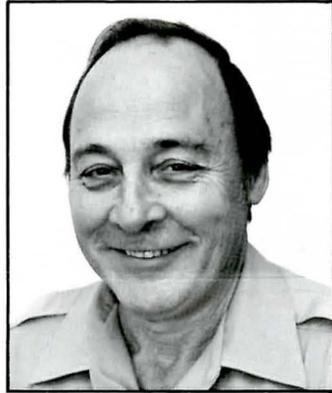
Tsunamis capable of great damage

By Bill Munz

Earthquakes can generate what is known as a tsunami—a giant wave—that can reach great heights and travel great distances.

A tsunami usually is the result of an earthquake occurring beneath the ocean floor. The giant wave is extremely dangerous to coastlines. It has been estimated that should a tsunami hit the West coast, the following could result:

A 50-foot tsunami could bring loss of 600,000 lives.

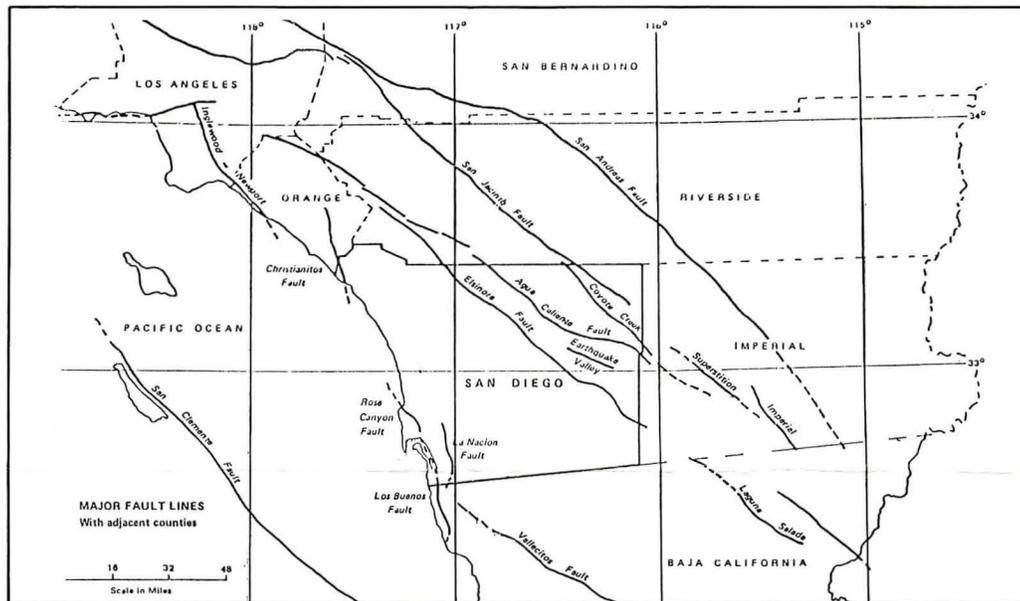


A 100-foot tsunami could result in a loss of more

than a million lives.

A tsunami is often incorrectly referred to as a "tidal wave." Over the years, a number of tsunami warnings have been issued for the Southern California coastline. However, no major tsunami has hit the coastline. Anytime a tsunami warning is issued, DO NOT go to the beach, for obvious reasons.

Below is a map showing the major fault lines in San Diego County, as well as in adjoining counties. ■



Xmas party

All full-time employees are invited to a holiday reception at Casa de Alcalá, the home of **President and Mrs. Author E. Hughes**, during the afternoon of Thursday, December 19. Employees should refer to the invitation they will receive soon for the exact time of the reception.

Those planning to attend are asked to complete and send to the President's Office the RSVP card enclosed with the invitation. If you learn of a full-time employee who does not receive an invitation please call the Public Relations Office, ext. 4296. ■

New staff

Raul Candelario, gardener, Physical Plant; **Anabella DeGuzman**, secretary, School of Education; **Tamara Groves**, senior secretary, Development; **Audrey Hardesty**, secretary, Law School; **Karen Johnson**, secretary, Career Counseling; **David Martin**, administrative assistant, Development; **William Pike**, patrol officer, Security; **Janet Presley**, clerk, Bookstore; **Philomena Stein**, secretary, Arts & Sciences; **Christine Toby**, clerk, Law School. ■



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