The Case for Higher Taxes on Corporations and the Wealthy

Keith McClellan

Tax avoidance threatens stable society because it undermines government. Taxes buy important, necessary, and desirable services. Most particularly, taxes provide value to the individuals in society who have property. Taxes are needed to support regulation, arguably the most essential role of government. Failure to regulate the activities of society invites unfairness, dishonesty, physical danger, and a lack of security. When collective regulation through government is not provided, strong private parties will nearly always function as government to regulate activities. Professional service providers are generally beneficiaries of regulation. Regulation also protects public health and well-being.

It is nonsense to argue that private services are inherently better than public services.

It is wrong to use government to gain an unfair advantage for a few at the expense of the many. It is also wrong to cause maldistribution of wealth; to use government to force the moral and cultural values of a minority on the majority; and to enact policies that destabilize democratic government or endanger the environment and the planet.

Diversionsary tactics that draw attention away from the consequences of tax and regulatory policy are common and should to be exposed as harmful to good government.

A system of regulations that define predictable rights and obligations, an educated work force, good management, stable financing, and technological innovation are essential to strong economic growth, as are public investment in education, research, transportation, and communication. Income inequality slows economic
Pathological Gamblers in the Workplace:  
A Primer for Employers  
Lia Nower  

Commercial gaming is a thriving and popular industry. Increasingly, emerging technologies like the Internet provide unlimited access to gambling at work. This article provides an overview of pathological gambling and its associated adverse financial, legal, and psychosocial consequences with implications for the workplace. It also offers recommendations for safeguarding company resources, limiting liability and preventing potential abuses, identifying potential pathological gamblers, and devising effective intervention strategies and referral networks to assist employees with gambling problems.

KEYWORDS. EAP policies, compulsive gambling, personnel policies, gaming

Towards Culturally Sensitive EAP Counseling for Chinese in Hong Kong  
Wui-shing Ho  
Ming-sum Tsui  
Chi-keung Chu  
Charles C. Chan

With the economic recession in Hong Kong, employee assistance programs (EAP) have become increasingly imperative. This paper reviews the existing methods of operation of EAP counseling in Hong Kong. Two models of operation—internal and external—are identified. While each model has its strengths and weaknesses, neither has taken into account the importance of cultural context. Most EAP counseling services in Hong Kong reflect an unrefined attempt to adapt Western theories to the Chinese cultural context of Hong Kong. The result is often a mismatch between the theoretical framework and the cultural realities. This paper suggests a non-normative, culturally sensitive model that concentrates on the strengths of the employees and the organization. The model is based on a solution-focused framework that integrates cultural, organizational factors and intervention approaches.

KEYWORDS. EAP, Chinese, culture, solution-focused therapy

Buying Time in a Retirement System  
Alan Grimshaw  
G. Timothy Haight

Many defined benefit plans offer the employee the option of buying additional time in the retirement plan when they retire. This paper looks at that decision and develops a methodology for analyzing the prudence of that investment decision.

KEYWORDS. Retirement, pension, defined benefits

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