

to the government, but they are simply IOUs because the government is using the cash to finance government services. In other words, increasing future obligations to future Social Security participants are being spent for roads and environmental cleanups.

In retrospect, there are different theories on why many of these issues didn't get news media coverage.

Issues traditionally covered were certainly present in the 1983 tax reform: financial restructuring, reducing eligibility, new groups affected by the changes and an increase in taxes. Partisan conflict and controversy were missing elements that generate media coverage, said Don Barlett, co-author of "America: Who really pays the taxes?"

Concentrating on conflict and not getting to the underlying context is how the

media misinforms people, said Barlett. "We've found that when you spell something out to people, they understand it very clearly. In this case, you're talking about the regressivity of the Social Security tax. People understand it once they're told. This doesn't require you to take 10,000 words. It requires just a couple hundred words on that budget story," he said.

Shapiro said that controversy should generate more coverage.

"I would say that when an issue becomes more controversial, more information should be provided about it even if it's good news," he said. "You'd think it would be covered in the context of budget deficits. That's the one obvious place it could go even if Social Security itself were not an issue."

# Winners and losers

## Those who have least to give now asked to contribute more

BY ALLISON NAZARIAN  
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**S**tatistics, percentages, ages, race profiles and household income brackets:

These often are numbers that mean little without a face, an age, a race or a name.

But an analysis of Social Security and income tax brackets, rates, caps and changes over the past 20 years—in 1979, 1989 and 1995—breaks down the murky impersonality of the numbers and puts a more real, understandable face on the federal tax structure in this country.

For example, 7 percent of the total universe of households earn less than \$5,000 a year. While just 1 percent of this group is 75 and older, that 1 percent comprises 9 percent of all households in that age group. This is one of the groups that lost the most and had the least to lose in the tax shuffling and changes since the late 1970s.

On the other end of the spectrum, households with incomes of \$100,000 and more make up 3 percent of all the households. Twenty percent of households between ages 36 and 64 belong to this group. This group—mostly Baby Boomers—is the big winner. They are financially successful to

begin with, but the tax system in some ways rewards their large incomes. In 1979 they kept 44 percent of their income. In 1995, they kept 66 percent of their income.

Of course, there are no absolutes: households of all ages, races and incomes are in any bracket. But a closer look helps to explain how taxes make—or break—a household's net annual income.

In 1979, the households in the lowest income bracket, with a median annual income of \$2,500, kept 94 percent of their income, or \$2,350.

Those in the highest bracket, with a median income of \$250,000 a year, kept just 44 percent of their income. In other words, 56 percent of this group's income, \$140,000, went to Social Security and income taxes.

In the middle, households with a median income of \$42,500 kept 70 percent of their income after taxes. In theory, the 1979 tax brackets truly were regressive.

The Social Security tax was 6 percent for the lower brackets, dropping to 1 percent for the highest earners. This meant the households in the lowest brackets paid all their federal taxes to Social Security.

This also meant the income tax brackets were quite steep for the higher earners who were paying just 1 percent of their in-

<http://time.vyne.com/eg.acgi> for the ProfNet Experts Database—ProfNet is the Professors Network. This site maintains a searchable list of experts, plus allows you to send messages to their mailing list. Between the two you literally can reach hundreds of thousands of professors, researchers and experts worldwide. Indispensable for everything from "disease of the week" stories to the most serious investigative work.

■ The links maintained by Professor Steve Ross of Columbia University—<http://www.jrn.columbia.edu/>—that reflect Ross' usual depth and attention to detail. The links are at the bottom of the Jnews page.

■ The Ryerson Polytechnic University links maintained by Professor Dean Tudor at <http://www.ryerson.ca/~dtudor/carcarr.htm>

### Onward to the search

The good news is that the guidelines outlined here will work more or less on all search engines. You'll do well with them, for example, using Alta Vista's Advanced Search.

Here are a few tricks along those lines:

■ In Alta Vista, always use the Advanced Search.

■ In Excite, use the Query By Example as soon as you find a document that resembles the one you want. You can keep doing this, refining your search step-by-step.

■ Whenever possible, start by using indexes—sorted sites such as Yahoo or WiredSearch—before going to the big search engines such as Alta Vista.

■ Use site-specific search engines whenever possible.

■ In Excite, rank by site. This will give you the site with the most hits first, meaning you'll find the sites most likely to be devoted to your subject, rather than simply depending on the engine's weighting schema.

■ Always do a follow-up search, says Nora Paul of Poynter. An initial keyword search based on broad concepts such as AIDS or violent crime may not pull up corrections or follow-up articles. Paul suggests doing a second search based on specific infor-