affecting public policy. Called the Community Impact Seminar, the program is a one-day event designed for use by church congregations striving to develop a consciousness among their members of the rationale for Christian involvement in public policy issues. The seminars do not seek to prescribe a particular public policy agenda for churches, but to provide an intellectual structure and faith basis for active citizenship

For more information on the seminar, write to Focus on the Family, Colorado Springs, Colorado 80995.

This is as good a place as any to mention the fact that, in the search for child-protective measures, parents can find no better refuge than active involvement in a church community. Religious involvement is no guarantee of a "safe harbor" for child-rearing — even the best parenting strategy seldom reduces to zero the many risks children face in growing up. But the body of social science research pointing to the protections enjoyed by children who attend and are deeply involved in their church is overwhelming.

Consider the following findings from major recent studies:

- Religious commitment reduces the incidence of suicide in a community; in particular, in one study, church attendance predicts a community's suicide rate more accurately than any other factor, including unemployment (Stark, 1983).

- 11 out of 12 studies reviewed by psychiatrist Dr. David Larson of the National Institute of Mental Health show that the religiously committed had far lower rates of drug abuse.

- Larson has also noted, "Statistics show that those young black males who get out of the ghetto are church attenders." ("Holy Health," Christianity Today, November 23, 1992, p. 19-22.)

- Rates of adolescent sexual activity, pregnancy and abortion are much lower among young people who attend church and are religiously motivated (Weed, 1989).

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6. Make the next wave of the tax revolt a family wave and begin close to home.

The great tax revolt of the 1970s began with statewide referendums, such as California's Proposition 13, limiting property taxes. The election of President Ronald Reagan in 1980 represented the culmination of that tax cut-and-reform movement, with the tax bills of 1982 and 1986 representing the first significant efforts in a generation to cut marginal tax rates, simplify the code, and adjust exemptions for inflation. One fruit of the Reagan-era tax reforms was doubling of the personal exemption and the indexing of that exemption to rise with the rate of inflation.

As initially designed, the personal exemption was the means the national government used to recognize the extraordinary financial demands on parents and the positive social value of children. The size of the exemption served in 1948 to reduce the federal income tax bill of a family of four to virtually zero. Over time, however, this tax credit, fixed at $600, lost most of its value. Inflation operated on the exemption like an hourglass, slowly draining its worth as prices and wages rose without any adjustment in the exemption.

The tax bill of 1986 restored only part of the lost value of the exemption — roughly 25% — but at least provided for a hedge against inflation by indexing the exemption. Thus the dollar amount of the federal personal exemption rose to $2,300 in 1992.

Nonetheless, for a variety of reasons the overall tax bite on families with children has continued to rise and is at a historic high. Social Security tax increases, scheduled to occur in phases over a multi-year period under the plan adopted by a national bipartisan commission in 1982, have continued to kick in. Paul Merski, an economist with Citizens for a Sound Economy, has noted that federal, state and local taxes represent the largest line item in the typical family's 1992 budget. The typical American family spent 39.7% of its budget on all taxes last year, more than for food and housing combined.

As noted above, the doubling of the personal exemption and indexing for inflation in 1986 restored only a portion of the federal per child exemption. But while the national government has done very little to provide families with tax relief, the states have done virtually nothing. Of the 47 jurisdictions (states plus the District of Columbia) that have enacted personal or corporate income taxes, 37 have personal exemptions that are even less generous than the federal exemption. Most of the remaining 10 states either have no individual income tax or adopt automatically the