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Miss Cinderella Of 1979 Is Crowned

The beautifully decorated Central Civic Center was the setting for the Tenth Annual Cinderella Ball sponsored by the National Sorority of Phi Delta Kappa, Inc., Beta Zeta chapter, on March 24. Miss Robin Jackson, daughter of Mrs. Deloris Jackson, was crowned Miss Cinderella of 1979 by Miss Laura Bridgers, Miss Cinderella of 1978. Frank Pratt was Miss Jackson's escort.

First runner up was Miss Alicia Graham. Her escort was Bradford Willis. Miss Crystal Hughes, escorted by William Mulberry, was second runner-up. Third runners-up were: Miss Cynthia Ryals, escorted by Maurice Lawson, and Miss Roslyn Shaw, escorted by Anthony Wilson.

Other contestants were: Miss Anita Brown, escorted by Antwaune Smith; Miss Kimberly Carmon, escorted by Mr. Raymond Isler; Miss Protia Carter, escorted by David Clinton; Miss Amelia Graham, escorted by James Jamison; Miss Angela Graham, escorted by Frederick Boone; Miss Sherry Harris, escorted by Tommy Prince; Miss Thomasine Jones, es-

corted by Tommy Harris; Miss Kimberly Jordon, escorted by Kenneth Woodward.

Miss Thomasine Lennon, escorted by Derrick Lennon; Miss Jacqueline Mason, escorted by Ronnie Burton; Miss Charlene McCall, escorted by Walter Turner; Miss Sherry Poteat, escorted by Barry Burnette; Miss Zina Roebuck, escorted by Victor Gataling; Miss Parris Roscoe, escorted by James Cockrell; Miss Wendy Spears, escorted by Alvin Yates; Miss Wanda Turrentine, escorted by Fred Turrentine; Miss Ruth Williams, escorted by Mr. Willie Alston; Miss Lisa Wilson, escorted by Frank Boone; and Miss Pamela Vaughn, escorted by Mike Morgan.

The gala affair included music by the "Dukes of Earl" from Shepard Junior High under the direction of Mrs. P. R. Wall; two dance selections by the Shepard Junior High School Dance Group under the direction of Mrs. Edith Johnson; and modern dance selections by Misses Valerie Whitted and Regina Washington, both former winners of the "Miss Cinderella" crown.



Miss Cinderella of 1979 Miss Robin Jackson

Federal 'Marriage Tax' Penalizes Working Women: Researcher

BY JANET MOUNTZ
Is Uncle Sam subsidizing sin? Probably so, says a researcher for the Center for the Study of the Family and the State at Duke University.

Inequities in tax laws, based on outmoded social concepts, penalize female wage earners who get married, making it profitable for them to cohabit, he says. And the situation will probably get more acute because of changing work patterns.

"The number of women in the labor force has doubled in the past 20 years," says Zaida I. Giraldo, historian and postdoctoral fellow at Duke. "The figures of 1978 show that 50 per cent of all women are in the labor force, that they now make up 42 per cent of all U.S. workers."

"As women's wages rise, it will cost them more to maintain a marriage with a man earning an equivalent salary than simply to cohabit with him."

In keeping with the mood of the country toward tax reform, Dr. Giraldo has written a Family Impact Statement, "Tax Policy and the Dual Income Family: The Marriage Tax and Other Inequities," outlining the effects, development and possible reform of the marriage tax.

The study has been published as a working paper by Duke's Institute of Policy Sciences and Public Affairs.

"The most obvious tax inequity striking working wives is that the federal government demands a higher income tax payment from a dual-

income married couple than it does from two single persons earning the same combined income," she writes.

This rate structure gap, which penalizes working women and their families, affects millions of Americans with a marriage tax ranging from a few dollars to thousands of dollars per family every year, she says.

For example, if the wife of a man earning \$20,000 earned \$7,000 on her own, the couple would have to pay about 30 per cent of her income in federal income taxes—double the rate she would pay if taxed as an individual.

Also, under present tax law, a taxpayer holding two jobs may deduct the cost of traveling to and from that second job and all meals eaten away from while performing the job. But if it is the spouse who holds down the second job, these same expenses are not deductible.

Dr. Giraldo says most of the inequities of tax structure can be traced back to the fact that the federal government is still relying on the "outmoded" perception that all families have only one breadwinner.

"In effect," she says, "the federal government is interfering with family life by making certain choices less costly than others. By allowing tax deductions to families where one earner holds two jobs and denying this same relief to families where both adult members work, the federal government imposes itself further on family life."

"What difference does it make who holds the second job in the family?"

A copy of Dr. Giraldo's paper was sent to Rep. Charles Mathias (R-Md.) who has reintroduced to the House of Representatives a bill allowing each family the option of choosing to file at the singles rate and thereby eliminating the marriage tax.

How does Dr. Giraldo feel about this solution?

"I'm glad to see that the question of marriage tax is alive again, but I feel that his approach has its limitations. Americans tend to budget together when they are married. I'm not sure that families can be adequately supported by a single-return tax structure."

"Families would lose substantial benefits and even less enthusiastic would be the IRS, which would have to process perhaps as many as 20 million extra tax returns every year," she said.

Instead, Dr. Giraldo proposes a "Variable Tax Credit," which would bring taxes down to the level the couple would pay if they had remained single, while preserving the benefits and unity of a joint return.

"The important thing now is that the issue is alive in Congress," says Dr. Giraldo. "The possibility that over 40 million persons could be penalized by the marriage tax represents a sleeping giant that could and should rise up and demand tax relief."



Miss Cynthia Ryals and Miss Roslyn Shaw.



Miss Alicia Graham (l) First runner-up, Miss Crystal Hughes

DUKE PROFESSOR FIRST WOMAN TO LEAD ACADEMY OF ALLERGY

Dr. Rebecca H. Buckley, professor of pediatrics and chief of the Division of Pediatric Allergy, Immunology and Pulmonary Diseases at Duke University Medical Center, was installed as president of the American Academy of Allergy in New Orleans Tuesday.

Dr. Buckley, 45, is the first woman elected to lead the 3,000-member professional organization. The academy is composed of physicians and research scientists specializing in the diagnosis, care and study of allergic diseases, including asthma, hay fever and certain skin disorders.

Author or co-author of more than 57 scientific papers, Dr. Buckley has been studying the basic mechanisms of allergic response. She also has been investigating congenital defects that rob certain

children of natural immunity to disease and is trying to devise better forms of treatment.

A native of Hamlet, N.C., she is a Duke graduate who received her M.D. in 1958 from the UNC

School of Medicine. She completed her internship and residency in pediatrics at Duke and joined the faculty as an instructor in 1961.

She is currently on the editorial boards of the "Journal of Pediatrics" and "Current Topics in Immunology" and serves on a number of national health committees.

Dr. Buckley also directs Duke's Asthma and Allergic Diseases Center, one of only fourteen such centers sponsored by the National Institute of Allergy and Infectious Diseases in the United States.

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