

A psychiatrist analyzes the problem with our tax system

By HAMID TAVAKOLI

THE DEBATE over taxes is back in the news with the decision by Congress and President Barack Obama to extend the Bush-era tax cuts. For the past month, the media has covered the debate between disillusioned Democrats and mostly satisfied Republicans. The more you read about each side's point of view, the more convoluted things get.

From all of this, I couldn't help but recall a lesson I learned from my supervisor during my residency. After trying unsuccessfully to persuade our surgical colleagues to take a different approach to a problem, he outlined his recommendation and said this: "Gentlemen, I am just a simple man and can only come up with a simple solution to your complex patient issue."

I realized then that the most clever clinicians and effective teachers are those who have mastered this skill: The ability to simplify. To be good, my pragmatic supervisor said, you need to learn all the complexities in medicine and human behavior. To be exceptional, you need to know how to simplify these complexities.

If complex concepts or problems cannot be broken down into simple terms and solutions, I conclude that either the person presenting the concept doesn't understand it well enough himself, or he understands it well but isn't interested in others' comprehension.

This can be applied to our current tax debate and the tortuous tax system we live with.

All the recent debate focuses on whether the tax cuts will be helpful or harmful for our fragile economic recovery. But the talking heads and politicians either truly don't understand the politics and economics behind our elaborate tax system — or they do understand but want to make the matter more complicated for secondary gains.

Make no mistake: Our tax system is incredibly complicated, unnecessarily convoluted and ultimately unfair.

From a behaviorist view, the psychological impact of our tax system results in dissatisfaction at all levels. Generally speaking, the higher income tax brackets are taxed at a higher percentage. Subsequently, those in the higher categories feel resentful because they give up a bigger chunk of their income. The implication is that productivity and success is punished by more taxes.

On the other hand, the lower tax brackets are taxed less, some none at all, and others receive money. This group may feel embarrassed for their lower contribution. Some receive more than they pay, and they, too, may feel remorseful and guilt-ridden for their dependency on the system. Unfortunately, for some, these feelings are absent. Instead, they feel a sense of entitlement to their benefits without any gen-

To be good you need to learn all the complexities in medicine and human behavior. To be exceptional, you need to know how to simplify these complexities. Our tax system is unnecessarily convoluted.

uine gratitude or any desire to be productive members of society.

You can apply the behavioral rules of operant conditioning, in which a behavior is enhanced with reinforcement and diminished with punishment. So in the current system, high productivity is diminished by higher tax percentages, and lower productivity is enhanced by lower tax percentages, no taxes or receipt of benefits.

The solution is remarkably simple: Let's remove the smoke and mirrors. Flat tax for everyone.

In a government with flat taxes, such problems wouldn't be encountered. Everyone contributes to the pot the same percentage of their income. There would be no brackets. Of course, 20 percent of a \$5 million salary is much more than 20 percent of \$50,000, but both individuals are contributing the same fraction of their income. The sense of resentment, guilt, remorse, dependency and entitlement is alleviated. Also, a flat tax rate would get rid of any punishment for higher productivity and income and halt incentives for remaining in a state of lower productivity and lower earnings.

Our current convoluted system is bad for our country. By using the most basic theory of human psychology, we can see how our tax system is promoting less productive lives and more negative feelings; moreover, it antagonizes the fundamental assumption for a healthy economy and a fair society.

The flat tax makes sense in every aspect — except for some politicians who have mastered the opposite skill of my sensible supervisor: They have managed to make an otherwise simple matter into a highly complicated one, sadly, I believe, to gain political points and fool the public with useless talking points.

A flat tax is what America needs.

Hamid R. Tavakoli, a psychiatrist, lives in Norfolk.

LET THEM HAVE AVASTIN

By BRENDA PIERCE

WHEN I received my diagnosis of stage IV colon cancer, I prayed for one more month, then two more. That was more than two years ago.

You can't cure terminal cancer. It's something you manage. To me, that means things like getting dressed and putting my wig on. Waking up, brushing my teeth, eating breakfast — the things I used to take for granted. My regimen included surgery, regular chemotherapy and treatment with Avastin, a cutting-edge drug that stops the flow of blood to tumors, which had spread to my kidney and liver.

Never would I have expected two more years. I don't really think of it as an interval of time as much as I do two more Christmas mornings, two more Easter egg hunts, two more birthdays and two more Virginia Beach autumns with my daughter and three grandchildren. My drug regimen allowed me those precious gifts.

For months, thousands of American women with terminal breast cancer have been waiting for a decision from the U.S. Food and Drug Administration on Avastin. On Dec. 17, the FDA revoked the use of Avastin for breast cancer, a devastating decision for thousands of women because Medicare and private insurers are likely to stop covering the drug.

Avastin already had been approved for brain, lung, renal and colorectal cancers, but the FDA had given Avastin "temporary approval" for advanced breast cancer — a status that indicated the agency needed more time to review the drug's effectiveness before granting it permanent status.

This summer, the FDA's Oncology Drugs Advisory Committee advised the FDA to revoke Avastin's temporary approval for advanced breast cancer. One of the most expensive treatments on the market, Avastin has a price tag of approximately \$8,000 per month. Until the revocation, Medicare covered the bulk of that cost.

Now private and public health insurance programs are likely to stop covering the drug.

This would mean that if a patient with colon cancer and a patient with breast cancer go to the same pharmacy to fill their Avastin prescriptions, the first would pay a copay, while the second would have to foot the drug's entire \$8,000 bill.

This is rationing, plain and simple. About 40,000 American women are expected to die this year from breast cancer. Removing what for many women is a last, best hope would be rationing on a significant scale.

Why are some experts in the medical community advocating such a scenario? According to Dr. Richard Pazdur, director of the FDA's Office of Oncology Drug Products, Avastin's results for advanced breast cancer aren't "clinically meaningful."

What does that mean, exactly? Avastin is not a cure for breast cancer. Nobody is saying that it is. By cutting off the blood supply to tumors and staving off cancer's progression, Avastin can give patients more time — sometimes days, sometimes months and sometimes years.

In my case, more than two years. The memories I have because of the extra time Avastin has given me are more than just