

THE LABOR WORLD

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TAXES AND MELONS. The first concern of the multi-millionaire secretary of the treasury in making his annual report is the reduction of the maximum income surtax rate from the present 50 per cent to not more than 25 per cent.

Consider the implication of this recommendation: that multi-millionaires and their wealth are above the law and that they will only contribute to the expense of government on their own terms.

Secretary Mellon tells of four means used to reduce the amounts of income subject to taxation: 1. Deductions of losses on sales of capital assets...

While the secretary of the treasury recommends certain steps to stop these leaks, he fails to mention the greatest leak of all, the stock dividend craze which has swept the country during the last month and which he, himself, inaugurated...

Under the law fifty per cent of these profits going to multi-millionaires would be payable to the United States in income taxes. This in itself is sufficient to account for the decrease of \$1,141,000,000 in income and profit taxes received by the United States during the past year.

If anything is obvious, it is the fact that congress must consider earnestly every possible means of recovering some of the taxes that have been evaded during the past year. It can no longer permit the wool to be pulled over its eyes.

It has come to pass, as Justices Brandeis and Clark of the U. S. Supreme Court said in a dissenting opinion in the stock dividend case, that "if stock dividends representing profits are held exempt from taxation under the 16th amendment, the owner of the most successful businesses in America will be able to

escape taxation on a large part of what is actually their income... That such a result was intended by the people of the United States when adopting the 16th amendment is inconceivable.

BOYCOTT AMERICAN VESSELS. Publicly, the ship subsidy advocate weeps salty tears for America's merchant marine.

Privately, there is no weeping among these hard-boiled. Their tears are for public notice, to incite emotion and sentiment of the populace, who are expected to cheer every mention of "The Starry Banner on the seven seas."

There is no weeping or sentiment when these ship subsidy advocates figure how to grab government-owned vessels without cost; or when steamship companies figure how the immigration clause of the bill will aid them.

Another brand of these patriots shout for "a merchant marine" while they themselves have agreements with foreign ship companies to carry their export freight.

Thousands of honest-minded citizens have been tricked by the two-faced policy of these ship subsidy advocates.

These citizens are not aware that this country's largest railroad systems have been boycotting American ships and pledging foreign ship companies to aid them in securing cargoes.

These charges, backed by documentary evidence, were made in the United States senate last year, by Senator Ransdell of Louisiana and Senator Jones of Washington.

The agreements link up great American railroad systems and their subsidiaries with foreign ship companies while American vessels rust and rot waiting for cargoes.

Among the railroad systems involved are the Pennsylvania, Great Northern, Boston & Albany (New York Central), Norfolk & Western, Chesapeake & Ohio, Southern, Baltimore & Ohio, Missouri Pacific, Boston & Maine, and Chicago, Milwaukee & St. Paul. The latter road, together with the Great Northern, had their agreements with Japanese steamship companies.

Features of these agreements include: Free wharfage and use of warehouses for the foreign ships. Special piers set aside by railroads for foreign lines.

Exclusive and free use of facilities. Reduced rates of freight. Railroads pledge to make every reasonable effort to secure the amount of freight required by foreign ships.

Throw to the wide winds of the world the spiritual appeal of labor. Send over the hills the call to service. "We stand at Armageddon battling for the Lord," was Theodore Roosevelt's challenge.

And we, we are battling for His children. We are battling for every good thing and against every bad thing. We are battling against everything that demeans humanity, against everything that warps human bodies and binds the human brain and that tortures the human soul.

We are battling for all the good of the future, against all the bad of the past; for all of the richness of life that the human mind can dream of, against all things that hurt and hamper and blight; for the ultimate of love and happiness and life, against selfishness and greed and debasement.

We envision an ideal of magnificent proportions, of infinite possibilities. We must advance to that end by exact and painful steps, taking account always of practical things, counting facts carefully, one by one.

But always let our flag fly high; let our ideal stand above all else; let our great message be cried out to the multitudes. Let the evangelist of Labor be not replaced too much by the trader and the merchant. Let there be always among us a man with a message, a man with a dream, a man with flaming words of emancipation, pointing toward the far goal.

EVANGELIST OF LABOR. Perhaps the most powerful appeal that can be made to the human mind is the plea of idealism—the appeal to the nobler side of human nature to exert itself, to commit itself, to be a part of a movement for the common good.

SCHOOL DAYS By DWIG



"LAME DUCKS" WOULD PUT SUBSIDY OVER

In a smashing attack on the ship subsidy bill, Senator La Follette shows that this bill was passed in the house solely through the aid of representatives who have been repudiated by their constituents.

"The administration majority of 169 in the house of representatives has been reduced to less than 20, and the majority in the senate has been reduced from 24 to 10," he said.

"No one will question the assertion that in the new congress, elected by the people on Nov. 7, members of the senate and the house of both parties who are opposed to the more important policies of this administration, will be in a majority in both houses.

"Under these circumstances the executive has brought forward the pending bill and an effort is now being made to obtain its passage by a congress the administration majority in which, has been repudiated by the American people.

"This bill has already passed the lower house by a majority of 24 votes. I count it as a significant circumstance that at least 70 of the votes cast for this bill in the house were cast by members who were defeated in the primaries and the elections.

"No one will deny that without the support of these defeated representatives of the people this measure would have met the same fate that has been met by every previous subsidy bill. Moreover, no one will deny that were this bill offered to the new congress elected in November it would be defeated by a substantial majority.

"What warranty can be found for bringing up this bill at this time? It involves an expenditure of hundreds of millions of public money and the delegation of broad and unprecedented powers to a small body of men, at least a majority of whom have forfeited the confidence of the people.

"The fact is that losses on government-owned ships, if losses have been sustained, have occurred on those ships not operated by the government, but operated largely under contracts adroitly devised to make the government lose money.

pure and simple. Its main purpose, apparently, is to get the government to tax all the people for the benefit of a few shipowners. My judgment is that we ought to pass a will which would result in our getting business for our merchant marine, and after we get the business for it, then it will prosper, whether it is in the government's hands or whether it is in private hands or whether it is in both—Congressional Record.

THE MAIL CARRIER

For many years, in good weather or bad, day after day, he had followed his chosen job faithfully and well. He had carried many, many Christmas presents in his day, too.

This year one of the families he had served so regularly prepared a Christmas box for him and for his wife and for his children.

"It is the first Christmas box I ever received from one of my families," he said. "Wasn't it thoughtful of them to have remembered their mail carrier?"

But the people were saying, "To think that we haven't done something of this sort every year. The mail carrier does so much for us and we, at times, almost seem to forget he's even human!"

LET'S BURY THIS FELLOW. The applicant was very much interested in what the medical examiner called the "expectancy of life."

"Do you think I will live to be 90, doctor?" he asked. "How old are you now?" asked the doctor.

"Forty-five," "What is your mode of living?" "I am single, don't smoke, drink, chew, swear, play cards, or anything like that,"

The medical examiner looked him over carefully, then asked: "What the dickens do you want to live forty-five years longer for?"

If you would know your faults inquire of your enemies.

HAPPY NEW YEAR, FOR ALL

By J. M. BAER, The Ex-Congressman Cartoonist. The fact is that this looks much more like a happy New Year for the ordinary every-day folks who do the work of the world than they have had in a long time.

We can be happy because it looks very much as though the government of the United States would in 1923 be transferred from the control of the department of justice back to the people's representatives in congress at the Capitol.

The Scientific American announces the invention of a new bumper for automobiles. It states that a pressure of 15 pounds on this new device throws out the clutch, applies the brakes, cuts off the ignition and blows the horn. It seems to do about everything but take care of the body.

This new bumper can well be compared to the department of justice under Palmer and Daugherty. If a progressive citizen is crushed to the department against a profiteer, a war grafter or other privileged crook—the Burns blood hounds were turned loose to find a clue, the department applied the brakes, cut off the investigation and the kept press blew their horns.

Palmer was whitewashed. Daugherty is being white-washed. Daugherty's impeachment was justified, but by liberal applications of the old kerosene he will probably be enabled to stay in office.

It looks as though "21" in 1923 would apply to the predatory gang which has dictated the course of events in America since early in the World War. The fact in the matter is that we have built up in this supposedly free country a gigantic medium of oppression, through the readiness of the department of justice—better called the department of justice—to hound labor, and the subservience of the courts in supporting this policy.

The courts never have actually had any power to declare acts of congress unconstitutional. They have merely assumed the power. Congress, if it had a little backbone, would speedily remedy that situation.

Now it looks as though these 12 progressive senators and the 100 or more progressive representatives would supply the much-needed vitamin to keep the spine of congress erect. If so, the usurpation of power by the courts under control of the department of justice will soon be a thing of the past.

Let's hope so. Happy New Year, everybody!

SONG OF THE DYING YEAR

'Tis a dull sight To see the year dying, When winter winds Set the yellow wood sighing; Sighing, O sighing!

When such a time cometh I do retire Into an old room Beside a bright fire; O, pile a bright fire!

And there I sit: Reading old things, Of knights and long damms, While the wind sings— O, dearly I sing!

PROGRESSIVES CAN BE WORLD LEADERS

By SAMUEL GOMPERS President American Federation of Labor. (In American Federationist)

American Labor has already expressed its great satisfaction and its great hopefulness because of the result of the recent election in which the progressive spirit was so generously and generally registered in the results.

But there is one major point concerning which there is yet no apparent victory, so far as official actions are concerned and so far as the pronouncements of newly elected officials are concerned. The progressive spirit has been made manifest in relation to domestic affairs, but it still slumbers where the affairs of the world are concerned.

Progressivism can never rise to its full stature until it shakes off narrow prejudices and provincialism. There is no desire to belittle in any sense the profound measure of satisfaction that arises from the knowledge that in our domestic affairs the forward-looking group has become large and strong.

Those who were elected owe their election to the fact that they were the best in the field; they most closely approximated that which the people wanted.

There can be no claim on the part of anyone that there is today a living mandate from the people to play the part of "splendid isolation," which would be better called the par of blind hermitage.

When the present administration was availed of its office in a wave of mixed hatreds and emotions which was like nothing so much as the frantic fury of a man lost in a forest, it was claimed that the American people had declared for isolation. If that claim was true then, now that those who claimed this repudiation as the reason for their victory have been themselves repudiated, the policy of isolation has been repudiated and the door is open to intelligent and constructive participation in the affairs of the world.

It is not necessary to say that any particular path should be followed. It is not necessary to say that our government should commit itself to any definite thing. But it would be a sign of approaching national spiritual redemption if we could have an acknowledgment of our duty to the world and an indication that we intend somehow to play our part and assume our just obligations to civilization.

The American Federationist, as the official publication of the labor movement, interests itself primarily in strictly labor affairs, but labor is not inclined to make for itself that narrow alibi to excuse unwillingness to look facts in the face and to assume obligations that belong to every person who shares the benefits of civilization and looks to the development of an even better and nobler civilization.

The truth is that international affairs, as they exist today, involve the life of civilization, and no man can draw himself aloof with safety. We can continue to exist, even though we continue to be self-contained and complacent. We can know that millions are suffering and dying, that fear and despair are striking terror to the hearts of whole nations, that the fabric of that evanescent thing called civilization is being rent and torn by the great, ugly teeth of barbaric desperation; and we can look on and draw our skirts around us and live along somehow and perhaps even in material prosperity.

But this we know: Eventually we must have to suffer the penalty of our neglect and failure. Our contingent clings to the same globe to which Europe and Asia hold fast. In a thousand ways our fate is bound by the same lines that interweave through their structure. These others can not suffer alone, even if they themselves want to, nor even if they themselves want to. The contagion of their misery must some day send its blight into our veins; the pangs of their fear must grip our hearts in time.

At the close of the war America was great in soul, great in hope and aspiration. Because of this it was clearer in its domestic conduct and its moral standards were becoming more and more lofty. There was a warmth of feeling for all humanity and all humanity responded with its confidence and with its respect. Then came the night with its violent reaction and unreason. We are a people naturally inclined toward idealism. The depression could not bind us for long. Today we are ascending. We are cleaning our own house. Our spirits are rising. But our souls can never feel the full breath of inspiration nor experience the full sense of rightness and righteousness until we stand forth to the world as a nation of people unafraid to go to the help of those who are afflicted.

In taking our place in world affairs there is a measure of self-protection. We shall be assisting in the protection of civilization against the forces of decay and superstition and against the forces of the fall sense of compensation will be in the spiritual satisfaction of doing right.

Those who have so loudly clamored for isolation have been clever in their arguments. They have been clever with the cleverness of those who play to win. They have buried their heads in old documents from which they have quoted what seemed to suit their needs. On that score it needs only to be said that the policies held to be wise by the Founders of the Republic amply justify what the heart of America now desires to do but which her politicians refuse to do. Pious words have cloaked many a detestable cause, but they were never used to less credit than in holding America back from her manifest duty.

Before the newly strengthened group of Progressive legislators there opens a magnificent opportunity. Before them there is a clear duty. Upon them is a great and solemn obligation. The fidelity to the cause of human welfare that has given these men their progressive stamp is that which in its full application should lead them to pronounce to the world America's determination to help the world to right itself and save itself. America must play her part; she must be helpful everywhere and in every way. Whenever the issue is between right and wrong, between life and destruction, between progress and reaction, there our country belongs and there it must concern itself!

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In the great service rendered by that Superman, Clemenceau, in his recent mission throughout the United States, his last words on the eve of his departure for his native land framed this significant declaration: "A nation can not be great one day and small the other."

LIGHT ON THE SUBSIDY

Senator Borah: Let me call your attention to the fact that this year, according to the Budget presented, we are to spend about \$300,000,000 on the navy. It is necessary to go beyond that, in view of the fact, as the president tells us, that there is no threatening cloud anywhere?

In 1914 we expended less than \$170,000,000 upon the navy. Now, four years after the World war, at a time when the whole world is in distress and overburdened with taxes, when the real disturbance is not that of war between nations but war between nations and governments on account of oppression from fearful burdens of debt, we are expending \$300,000,000 upon the navy.

We are told, in addition to that, that the just argument for a departure from our national policy of granting subsidies to ships is to increase our preparedness. While we are expending \$300,000,000 this year for the navy, we are expending \$24,876,000 for agriculture.

How long, Mr. President, can we continue that kind of program? I advise my friends, in all seriousness, that if this subsidy proposition can not be sustained upon the theory that it is to aid American business, American agriculture, to aid in the restoration of those activities which are absolutely essential to the economic life of the nation, it had better be abandoned.

We shall expend this year, Mr. President, for war purposes, \$2,650,000, for the public health \$15,877,000, for promotion of education \$10,151,000, for labor interests \$4,715,000, to study the causes of and the remedy for war, not one cent.—Congressional Record.

WOMEN ARE LIABLE. The Wisconsin state supreme court has ruled that women's equality brings liability in case of debts. It holds a woman is liable in her separate property and business when she indorses a note of her husband incurring financial liability for him.

THOUGHT Before Spending

is often the difference between the man of wealth and the man who has little.

The First National Bank OF DULUTH

Capital, Surplus and Profits \$4,000,000.00 Resources \$21,000,000.00 The Big Bank for the Small Depositor.