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Tax Bite Smaller During Illnesses

WASHINGTON (AP)—Many millions of additional workers are now eligible for tax-exemption on wages received while they are sick.

And more liberal rules have been adopted for taxing other employe sickness or accident benefits, death benefits, and lump-sum payments under pension, profit or stock-sharing plans.

All these rules are spelled out in the huge tax revision act recently passed by Congress. They apply to such employe benefits received after last Dec. 31, if they are financed by employers under any systematic plan.

SUBSTANTIAL SAVING

If you are covered by such a plan, perhaps the most important thing to remember is this:

Strike Effects

(Continued from Page One)

the area's business health a mystery. Others say it can be explained in a number of ways.

The second group lump a number of factors, saying that together they supply a payroll equal to that lost at the 26 mills now shut down. These factors are:

The general upsurge in other business.

Employment of strikers in the many small, non-union mills which have put on extra shifts.

Seasonal employment in agriculture.

But both groups see an eventual decline should the strike continue. The small mills, which already have begun to take the slack out of the green lumber market, cannot operate at their present speed into the winter when the log supply diminishes. There are bound to be some layoffs there. Farm labor will not be needed, and the economic effect may show suddenly.

When the struck mills do go back to work, many of the moderate-sized ones will have a skimpy log supply because they have not built their summer roads and stored up felled timber for the months of snow and mud. The larger mills in most cases build roads several years ahead and have huge storage areas; they'll be running, but the industry as a whole will be slowed should the strike last much longer, authorities agree.

If your pay is continued while you are off work because of sickness or injury, you pay no tax on wages of up to \$100 a week after the first seven days of the sickness or injury.

Further, you pay no tax on wages up to \$100 during the first seven days if your absence is due to accidental injury, or if you are hospitalized at any time during an illness.

Thus, for example if you make \$100 a week or more and you are out three weeks with an injury or hospital illness, you can deduct \$300 from your taxable income. Even at the minimum 20 per cent tax rate, that would be a tax saving of \$60 for you. If you are sick but don't go to a hospital, your wages for two of the three weeks still would be taxfree, a tax cut of at least \$40.

Here are other important benefits:

You pay no tax on payments which reimburse you for actual medical expenses paid by you or your dependents. Like sick leave wages, these payments simply are not counted as income.

Similarly you pay no tax on payments to you for the loss of limb or other part of the body, or for permanent disfigurement.

INEQUITY WIPED OUT
Under the old tax law some employes got these tax-free benefits and some didn't. Generally, if your employer had a commercial insurance contract to cover his sick and accident benefits, they were tax-exempt. But if the employer financed them himself—as many do, especially for sick leave pay—the benefits were fully taxable.

The new law wipes out what its sponsors called an unjust discrimination.

There is no limit on the sick-pay exemption. If you are out for six months, for example, you could get up to \$2,600 in tax-free wages and save at least \$520 in taxes.

If an employe pays part of the cost of a sick or accident benefit plan, he pays no tax on the benefits for which he pays. The rules above would apply to that part of benefits financed by his employer.

DEATH BENEFITS
The new act takes a similar step toward death benefits. Payments of up to \$5,000 to beneficiaries could be tax exempt under the old law—but only if the employer was bound by contract to pay the benefit. The new act grants the exemption whether the benefit is paid under contract or not.

The new act also extends the \$5,000 exemption to lump-sum death payments under qualified pension, profit-sharing or stock-bonus plans. Under the old law, such payments were not exempt if the employe while living had a benefit right which could not be forfeited to anyone else.

One old provision is tightened, however. Any one employe is entitled to only one \$5,000 death benefit exemption. In the past, a man working for several firms could get a \$5,000 tax-free benefit from each firm.

CAPITAL GAINS
There is one more change affecting benefits paid because of separation from service under pension, profit-sharing or stock-bonus plans. Under the old law, lump-sum payments under these plans were taxed as ordinary income if the employer bought a commercial insurance contract to cover them. If the employer financed the plan through a trust fund, the benefits were taxed at the capital gain rate. The new law extends the capital gain rate even to insured plans.

Under the old law, if you died after retirement, the lump-sum payoff to your beneficiaries was always taxed as ordinary income. Now this lump-sum payment can be taxed as a capital gain.

Emergency Gravel Purchase Authorized
The Lane County Commissioners Thursday signed an emergency order for the purchase of 12,000 cubic yards of gravel for use on the Canary and North Fork Roads in the western portion of the county.

The commissioners authorized Roadmaster Fred Smigley to purchase the rock from Allum Bros. at \$2.50 per cubic yard in stockpiles at the county's airport site at Florence.

She says the trees are of the Julibrissin type of the Albizzia tree, or shrub of the pea family. The flowers are pale pink. Later, the flowers become seed pods from which plants grow. The foliage is lacy, and closes at night. They can be seen between houses at 115 and 121 N. Ash St.



CASEY TIBBS, master of the arts necessary to staying put on the "hurricane deck" of a half-wild bronco, shows his championship style. Tibbs, one of America's top hands in the professional rodeo game, is scheduled to be a main attraction in the three-day Emerald Empire Rodeo.

Where's Blue Pool?

Their Home State Is Just Different

Want to have some fun? Just put on a forest service badge and hang around a large forest camp for an afternoon. Locale for this survey was at Blue Pool Camp on Highway 58 above Oakridge.

While the recreation areas of the northwest being flooded this year by tourists from everywhere in North America, it's inevitable that a large percentage of the travelers know little, very little, about the country they're visiting or how to do such things as camping—and fishing.

The questions fly fast and furiously—mostly serious, and sometimes just plain peculiar. Questions, questions and questions.

"Is it all right to fry fish in this park?" That one was from the large lady who, with her elderly companion, had driven the old jalopy with the British Columbia license plates. Sure, said the forest service man. Where'd they catch the fish? "Oh, we didn't catch them, we bought them in Bend."

"How cold is this water? Is it snow water?" This from the shapely blonde who put on her scant swim suit just as soon as the sleek convertible pulled in. She never did get wet.

"Where is the Blue Pool?" This question asked by half a hundred. Not so funny, though; the blue pool is almost nonexistent since Salt Creek cut a new channel during a flood.

The forest guard himself seems to be a fascinating creature. Personal questions run like this: "Are you a Green Guard? How much do you make? What do you do in the winter? Do you want a drink? Have some coffee?"

Other popular questions are from the folks who pull those long, long trailers around on their vacations. While the man with the tent and the little stove is already set for the night, the man with the trailer looks with dismay at the narrow roads of the forest camp and asks:

"Where can I park this rig? Can you help guide me in? Is that the largest place? Where can I connect my water and electricity lines. Well, then why don't you folks furnish them?"

"How long can we stay here? Ten days, oh that's too long. We just want to stay overnight. You see, we're from Wisconsin and . . ."

Everyone wants to ask questions and talk. Here they are, in Oregon (where some expect to see Indians) on a big lark—getting away from it all. But when the campfire is lit and someone walks by, they're the first to talk about the great state they left two weeks ago. And it's always a lot warmer or a lot cooler, sunnier or higher, or lower, or more comfortable or something other than the state they're stopping in.

Questions, questions. But the best was from the big tall fellow with the dude cowboy clothes and the California license. With his hundred buck fishing outfit and his lightweight waders, he strode to the man with the badge and blurted:

"How do you catch fish in this creek?"

Cool Weather Hits Midwest

By ASSOCIATED PRESS
There was a touch of autumn in sections of the Midwest Friday as temperatures dropped to near freezing in some areas.

While clear and chilly weather prevailed over northern Midwest areas it continued hot over wide areas of the South and Southwest. Temperatures were above 100 degrees again Thursday in many southern cities, but they were in the 70s and low 60s across the northern half of the nation.

One of Friday's lowest readings was 36 at Cadillac, Mich. At the same time it was 85 in Fort Worth and 83 in Miami.

The cool air pushed a little farther south, bringing some relief from the hot weather to Kansas, southeastern Colorado, northern Oklahoma and most of Kentucky, Tennessee and the Carolinas.

South of the cool air, however, temperatures were above 100. It was 104 in Jackson, Miss.; 103 in Little Rock; and 102 in Shreveport, La., and Montgomery, Ala. The day's top reading was 107 at Presidio, Tex.

It also was a little cooler in Arizona and along the western border of New Mexico due to showers. Showers and thunderstorms were reported over the Rockies, the northern plains and in parts of New England. Generally fair weather prevailed in most other parts of the country.

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Silk Trees Reported In O.E.'s Territory

Silk trees have come into their own in the Eugene area this week.

The tree, supposedly rare to this area, is showing up in various places, and the Union Editor is getting a good shot of the technical jargon that goes with the scientific naming of such things.

The latest note came from Viva Green, 115 N. Ash St., Eugene. That resident reports she has two of the silk trees near her home. They were brought here in 1940 from San Jose, Calif. It didn't take too long, she said, for them to grow tall. Now the trees are higher than the house.

She says the trees are of the Julibrissin type of the Albizzia tree, or shrub of the pea family. The flowers are pale pink. Later, the flowers become seed pods from which plants grow. The foliage is lacy, and closes at night. They can be seen between houses at 115 and 121 N. Ash St.

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The commissioners authorized Roadmaster Fred Smigley to purchase the rock from Allum Bros. at \$2.50 per cubic yard in stockpiles at the county's airport site at Florence.

Montgomery Ward CORRECTION

Due to Error — Prices Should Have Read:

New Fall CORDUROY PRINTS 1⁴⁹ yd.
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Boys' CHECK SLACKS 3⁹⁸

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In Thursday's Paper

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TUBELESS TIRES SEEN
DETROIT (AP)—All new cars rolling off the assembly line will be equipped with tubeless tires by sometime next year, Goodyear Rubber Company spokesmen predicted this week.

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