



The Western World

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A QUESTION OF WORTH

One will take issue with the idea Mr. Morris advances, that farmers of this section should not be called upon to buy Liberty Bonds if they have uncultivated and uncultivated acres upon which the efforts and money should immediately be invested.

The issue hinges entirely upon a question of relative value or worth: Is the \$50 or \$100 that might be invested in the securities of more value to the good of the Nation if invested in said securities, or used in putting idle acres in this section into cultivation?

In the first place, money spent in putting the land in cultivation would produce no, or practically no return in food stuffs within a year or so. And doubtless what it would then contribute to the Nation's food supply would be infinitesimal.

Too, food produced in this section of the United States is largely, if not wholly utilized in the West; and under the spur of necessity the West could easily reduce its rations to a much less luxurious scale.

On the other hand, money is more readily transportable, and its purchasing power or value may be applied in any section of the earth. The reason for the Liberty Bond drives is that the Nation needs more money immediately—and that need is more imperative than the financial needs of any particular locality or industry; or the government would not place it above everything else, and would raise it as is done in peace times by the slower method of taxation.

Mr. Morris' view is one that would perhaps be applicable in a war lasting a generation. However, we are all hoping to see a speedy end to the present conflict and 't is essential that we make private sacrifices for the public good.

Thousands of young men, on the thresholds of success in private life, have and are being called under the draft to sacrifice ambitions, property, and perhaps their lives. Is leaving until after the war some proposed improvements, and loaning to the Nation at interest on the best of security the money that might thus be used, too great a sacrifice for our farmers and dairymen to make?

A BIT OF JUSTICE

The U. S. government has refused a charter to applicants desiring to establish a national bank because it was found that between them they had subscribed but a paltry \$200 for Liberty Bonds (more or less under compulsion of public opinion) although men of wealth. These men present a typical case of getting all possible from the government and rendering as little as possible in return.

The action of the government in the matter is commended.

When the solicitor strikes you for a Red Cross subscription remember that he or she is working in the service of your country, doing a duty for you which you, perhaps, should be doing. Make the job a pleasant one.

The U. S. public debt is approximately \$8,000,000,000, of which about half is money loaned to Allies and will later be returned to this country with interest.

"THE 'RICH MAN'S WAR' A HATEFUL CALUMNY"

American Business Men Ready to Make Sacrifices Without Stint.

TAXES HERE AND ABROAD.

American Taxation the Most Democratic in the World.

By OTTO H. KAHN.

Nothing is plainer than that business and business men had everything to gain by preserving the conditions which existed during the two and a half years prior to April, 1917, under which many of them made very large profits by furnishing supplies, provisions and financial aid to the allied nations. Taxes were light, and this country was rapidly becoming the great economic reservoir of the world.

Nothing is plainer than that any sane business man in this country must have foreseen that, if America entered the war, these profits would be immensely reduced and some of them cut off entirely, because our government would step in and take charge; that it would cut prices right and left, as, in fact, it has done; that enormous burdens of taxation would have to be imposed, the bulk of which would naturally be borne by the well-to-do; in short, that the unprecedented golden flow into the coffers of business was bound to stop with our joining the war, or, at any rate, to be much diminished.

But it is said the big financiers of New York were afraid that the money loaned by them to the allied nations might be lost if these nations were defeated, and therefore they maneuvered to get America into the war in order to save their investments.

Proof That the Charge is Absurd.

A moment's reflection will show the utter absurdity of that charge. Let us assume, for argument's sake, that the allies had been defeated. Let us make the wildly improbable assumption that they had defaulted for the time being upon these foreign debts, the greater part of which, by the way, is secured by the deposits of collateral in the shape of American railroad bonds and stocks and of bonds of neutral countries, aggregating more than sufficient in value to cover these debts. Let us assume that the entire amount of allied bonds placed in America had been held by rich men in New York and the east instead of being distributed, as it is, throughout the country.

Is it not perfectly manifest that a single year's American war taxation and reduction of profits would take out of the pockets of such assumed holders a vastly greater sum than any possible loss they could have suffered by a default on their allied bonds, not to mention the heavy taxation which is bound to follow the war for years to come and the shrinkage of fortunes through the decline of all American securities in consequence of our entrance into the war?

Not only is the "rich man's war" an absurd myth; the charge is a hateful calumny.

Business men, great or small, are no different from other Americans, and we reject the thought that any American, rich or poor, would be capable of the hideous and dastardly plot to bring upon his country the sorrows and sufferings of war in order to enrich himself. Business men are bound to be exceedingly heavy financial losers through America's entrance into the war. Every element of self-interest should have caused them to use their utmost efforts to preserve America's neutrality, from which they drew so much profit during the two and a half years before April, 1917. Every consideration of personal advantage commanded men of affairs to stand with and support the agitation of the "peace-at-any-price" party. They spurned such ignoble reasoning; they rejected that affiliation; they stood for war when it was no longer possible, with safety and honor, to maintain peace, because they are patriotic citizens first and business men afterwards.

Our Income Tax and Taxes Abroad.

(1.) The largest incomes are taxed far more heavily here than anywhere else in the world.

The maximum rate of income taxation here is 67 per cent. In England it is 42½ per cent. Ours is therefore 50 per cent. higher than England's, and the rate in England is the highest prevailing anywhere in Europe. And in addition to the federal tax we must bear in mind our state and municipal taxes.

(2.) Moderate and small incomes, on the other hand, are subject to a far smaller rate of taxation here than in England.

In America incomes of married men up to \$2,000 are not subject to any federal income tax at all.

In England the income tax is:
4½ per cent. on \$1,000
6½ " " " 1,500
7½ " " " 2,000

(These are the rates if the income is derived from salaries or wages; they are still higher if the income is derived from rents or investments.)

The English scale of taxation on incomes of, say, \$3,000, \$5,000, \$10,000 and \$15,000 respectively averages as follows as compared to the American rates for married men:

Income tax rate on	In England	In America
\$3,000	14 per cent.	2-3 of 1 p. c.
5,000	16 per cent.	1½ p. c.
10,000	20 per cent.	2½ p. c.
15,000	25 per cent.	5 p. c.

(If we add the so called "occupational" tax our total taxation on incomes of \$10,000 is 6½ per cent. and on incomes of \$15,000 9½ per cent.)

In other words, our income taxation is more democratic than that of any other country in that the largest incomes are taxed much more heavily and the small and moderate incomes much more lightly than anywhere else and incomes up to \$2,000 for married men not taxed at all.

(3.) It is true, on the other hand, that on very large incomes—as distinguished from the largest incomes—our income tax is somewhat lower than the English tax, but the difference by which our tax is lower than the English tax is incomparably more pronounced in the case of small and moderate incomes than of large incomes.

The "Excess Profits" Tax Here and Abroad.

Moreover, if we add to our income tax our so called "excess profit tax," which is merely an additional income tax on earnings derived from business, we shall find that the total tax to which rich men are subject is in the great majority of cases heavier here than in England or anywhere else.

(4.) It is likewise true that the English war excess profit tax is 80 per cent. (less various offsets and allowances), whilst our so called excess profit tax ranges from 20 per cent. to 60 per cent.

But it is entirely misleading to base a conclusion as to the relative heaviness of the American and British tax merely on a comparison of the rates, because the English tax is assessed on a wholly different basis from the American tax.

The American excess profit law (so called) taxes all profits derived from business over and above a certain moderate percentage, regardless of whether or not such profits are the result of war conditions. The American tax is a general tax on income derived from business in addition to the regular income tax. The English tax applies only to excess war profits—that is, only to the sum by which profits in the war years exceed the profits in the three years preceding the war, which in England were years of great prosperity. In other words, the English tax is nominally higher than ours, but it applies only to war profits. The normal profits of business—i. e., the profits which business used to make in peace time—are exempted in England. There, only the excess over peace profits is taxed. Our tax, on the contrary, applies to all profits over and above a very moderate rate on the money invested in business.

We Tax Normal Profits, They Tax Only War Profits.

In short, our lawmakers have decreed that normal business profits are taxed here much more heavily than in England, while direct war profits are taxed less heavily.

You will agree with me in questioning both the logic and the justice of that method. It would seem that it would be both fairer and wiser and more in accord with public sentiment if the tax on business in general were decreased and, on the other hand, an increased tax were imposed on specific war profits.

(5.) Our federal inheritance tax is far higher than it is in England or anywhere else. The maximum rate here on direct descendants is 27½ per cent. as against 20 per cent. in England. In addition to that, we have state inheritance taxes which do not exist in England.

(6.) Of her total actual war expenditures (exclusive of loans to her allies and interest on war loans) England has raised less than 15 per cent. by taxation (France and Germany far less), while America is about to raise by taxation approximately 28 per cent. of her total war requirements (exclusive of loans to the allied nations and of the amount to be invested in mercantile ships, which, being a productive investment, cannot properly be classed among war expenditures).

We men of business are ready and willing to be taxed in this emergency to the very limit of our ability and to make contributions to war relief work and other good causes without stint. The fact is that, generally speaking, capital engaged in business is now being taxed in America more heavily than anywhere else in the world. We are not complaining about this; we do not say that it may not become necessary to impose still further taxes; we are not whimpering and squealing and agitating, but—we do want the people to know what are the present facts, and we ask them not to give heed to the demagogue who would make them believe that we are escaping our share of the common burden.

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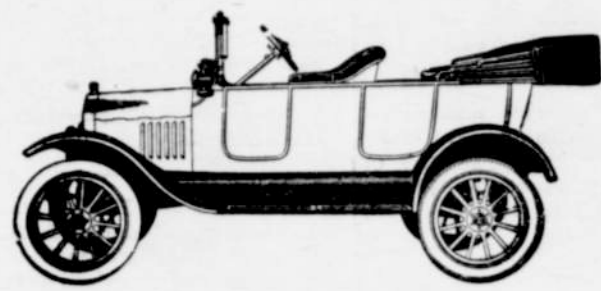
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