

What Every Man Needs—More Exemptions

TAX troubles in Central Africa brought a chuckle to America's weary veterans of the annual struggle with Form 1040. The Uganda Chamber of Commerce warned that a proposed income tax would run the government into the red in that area because most native men have 10 or 15 wives, and dependency deductions would leave the government owing them money.

Call the Ugandans innocent, artless or naive if you want to, but in their simple way they have leapfrogged over a mountain of legalistic red tape to the brutal truth. They have recognized the ultimate end of a system of income taxation, where more complicated thinking gets snarled in technicalities. They might not recognize it by name, but they know socialism when they see it.

As the natives look at it, the government which usurps the right to confiscate a part of a man's income automatically establishes the right to take all of it. What's the difference between taking only a little of what doesn't belong to you and taking the whole thing? And if the government is able to take it all, then the government has got to hand out enough for people to live on.

Anyone who still thinks the Ugandans are just being unintentionally funny had better take a closer look at our own enlightened United States. Throw away the pretty tags and the high-sounding labels which normally mess up our thinking, and forget for the moment about the thousands of bureaus, agencies and departments of government which tend to channelize our thoughts.

Government, which is everything from City Council to Washington, takes more ways than you can count. It takes a slice of income, but that's only a beginning. It takes more from

every dime you spend, from every foot of land you own, from every stick of furniture, even from every dollar you borrow. The income tax was a seed from which the theory grew that government comes first.

The idea that the government has first call on a man's money leads naturally to the idea that when the government takes too much away, it has to give something back to keep its subjects in condition to produce more. Thus our government gives back to the farmers in support payments, to the slum dwellers in federal housing, to the aged in pensions, to veterans and shipbuilders, to power consumers and laborers, to small business operators and tax-free foundations.

But nobody gets back as much as the government has taken, for expensive middlemen in the business of taking and giving must have their cut and, worst of all, a giant slice goes to alien governments with alien philosophies, far beyond any possible reach of those from whom the money was taken.

There is a lot of middle ground between the beginning and the end which is not covered in the simple Ugandan theory that a government which takes a bite out of a man's wages must also pay him according to the number of dependents he has. Our own country is neither at the beginning, as Uganda is, nor at the end, as Russia is, but we are dangerously past the center. It is becoming too easy to believe that the government ought to put up money for this or that project, which is just another way of urging that the government should take more and more of what the individual owns.

The Uganda Chamber of Commerce remarked that the income tax would create "a crazy situation." How right those fellows are!

—From *Muncie Star* and Elmer Russell Greenlee's Bluebird Letter.