

Leveling

* AN ENTERPRISING REPORTER has brought to light the fact that the proposal for a \$25,000 ceiling on individual incomes, sponsored by Mrs. Roosevelt and the C.I.O., was lifted from the Communist Party platform of a dozen years ago. The revelation need occasion no surprise though it may be a little disconcerting to the starry-eyed enthusiasts who would have us believe that by such measures is the pattern of democracy fashioned.

The proposal calls merely for an extension of the present income tax rates in the higher brackets to a full 100%, and the income tax itself, being based on the widely proclaimed "ability to pay" rather than on benefits received, is essentially communistic in character. It is distinctly a leveling process, much in keeping with the basic Marxist tenet, "From each according to his means, to each according to his needs."

Conceding that as long as incomes are taxed the man with a large income should pay more than the man with a small income, there is no slightest

justification for taxing the former at a higher rate. No one would think of paying ten dollars for a five dollar hat merely because his income was double the average, and much less would he pay fifteen. It is true that when you pay taxes you buy government service and not hats, but you buy government service when you purchase a two-cent postage stamp, too, and you don't risk being called ^{poor} crazy by offering four cents for it.

Since the number of individuals affected by the \$25,000 ceiling is relatively insignificant, and the maximum return that can be hoped for is negligible as compared with the vast sums rolling in from other sources, to say nothing of the billions available in the form of economic rent, the suspicion lingers that the proposal is receiving its greatest and most enthusiastic support from those who see it primarily as an instrument of social reform rather than a means of collecting public revenue.

—C. O. STEELE

He should have mentioned stressed its injustice & effect on production.

Louis Blum