

Charlotte Is Grade A

By Dick Young

THE average citizen perhaps little realizes the many and varied tasks that face his municipal Government in the present war. Complex problems of all kinds have arisen and Charlotte along with other American cities is meeting these problems.

Comprehensive protective measures through the organization and functioning of the auxiliary police, auxiliary firemen, and air raid wardens have been worked out in the closest co-operation with the municipal Government.

But there are many other things that have been done to advance the war effort and to test a city's preparedness a list of sixteen questions has been prepared by the Association of American Cities. For a city to be rated "A" each of the sixteen questions must be answered satisfactorily.

A check with City Manager Plack showed that Charlotte can answer affirmatively each of the questions and this gives us an "A" rating.

The questions are as follows:

1. Has your city a war bond payroll allotment plan for employees?
2. Is it co-operating wholeheartedly with the state salvage committee in finding and conserving materials usable in war production?
3. Are you co-operating with the Office of Defense Transportation in putting into effect an emergency transportation program?
4. Have you developed a program for municipal employees to reduce tire use and to maintain all motor vehicles in the best possible condition?
5. Have you checked garbage and other truck routes to cut mileage?
6. Have you checked all materials and use of street signals to determine if unnecessary "stops" may be eliminated?
7. Are you preparing blueprints for advanced plans of public works and service to help offset post-war depression?
8. Are you making manpower or other saving in administering regular services, as well as cutting the budget, to make greater contribution to war activity?
9. Have you capital improvements and other work that is impossible for several years, have steps been taken to maintain all physical facilities in the best possible shape?
10. Are you withholding building permits from applicants who cannot present a certificate from WPA authorizing construction?
11. Have you seriously considered suspending local building, plumbing and electrical codes to conform to the requirements of defense housing critical laws?
12. Have you determined the security of essential city facilities and taken all possible steps to protect them against destructive acts?
13. Is your city really suppressing prostitution and helping reduce street and tavern solicitation?
14. Are you helping provide recreation for military men visiting your city?
15. Have you taken steps to protect irreplaceable public records?
16. Are you facing the fact that, unless administered under martial law, the city is the only agency that can properly operate local defense services, and that primary responsibility of preparing for the safety of lives and property of the community rests with the city Government?

Down To Cases Victory Tax

By Peter Edson
NEA Correspondent

THE EASIEST way to understand this new 5 per cent Victory tax is to take a typical case and try to spell it out to show what happens to the 5 per cent the boss will start taking out of your pay envelope after Jan. 1, 1943. The typical case will show how you will get refunds, if any, for this deduction, and it shows how you get credit for the amount you subscribe for war bonds and stamps for the amount you put in life insurance premiums, and for the amount you pay on debts contracted prior to Sept. 1, 1942.

So take the case of one James (Jim) Dandy, married, two children, earning \$60 a week through 1942, buying his home and paying for it at the rate of \$30 a month, half of it being interest and the other half payment on the principal. Assume that Jim has a life insurance policy for the amount of \$5,000, which costs him \$100 a year in premiums. Assume also that Jim is having 10 per cent of his pay deducted weekly for the purchase of war savings bonds.

This is a case, of course, a phony and incomplete and maybe impossible budget, but it will show how this Victory tax thing will work.

In the first place, the Victory tax does not apply on the first \$12 of every worker's weekly wages. People who earn less than \$12 a week don't have to pay Victory tax. But when Jim Dandy's boss makes up the payroll each week, he will have to subtract \$12 from \$60, which is Jim's weekly pay rate. That leaves \$48. The Victory tax is 5 per cent of this \$48, or \$2.40 a week, taken directly from Jim's pay envelope before he gets a look at it.

For the year 1943, Jim's Victory tax of \$2.40 a week for 52 weeks will amount to \$124.80. Jim himself will account for this money when he makes his first Victory tax return before March 15, 1944, making his earnings statement accordingly.

Having contributed this Victory tax, Jim is theoretically entitled to certain post-war refunds. If Jim were single, he would be entitled to a 25 per cent refund. Being married, he gets more. On July 1, 1945, therefore, Jim should be reimbursed to count his family for the computation of his refund is to be determined by his marital status on that date. Congress probably didn't figure it out deliberately, but this gives a young set a 15 per cent refund to be a June bride, for folks who are married and living together on July 1, 1945, are entitled to a 40 per cent refund.

But Jim got back to Jim Dandy, counting his family on July 1, he learns that he has one (1) wife. That entitled him to 40 per cent. They have two (2) children. He gets a 2 per cent refund on each, or total of 48 per cent refund on the \$124.80. This is the sum which Jim's boss has already taken from his pay envelope during 1943. Multiplying it out, 44 per cent of \$124.80 comes to \$54.91, the amount of the so-called post-war refund.

Does Jim get this refund and if so, when and how? If Jim had no insurance, no debts, and was buying no war bonds, he could not get this refund till after the war is over.

But Jim may be dead by then, so the thing for him to do is take this refund as a credit against his income tax. To get credit, Jim must show that he has made payments on insurance, paid off debts, and bought war bonds to an amount greater than \$54.91.

In Jim's case, his \$100 insurance payment is enough to entitle him to this credit, but he has in addition payments on each of his mortgage amounting to \$15 a month, or \$180 a year, and he has been buying war bonds at the rate of \$6 a week for 52 weeks or \$312. The total is \$504, but as far as saving him money on his tax bill it is his \$54.91 refund, for all he needs him to do is get credit for his refund of \$54.91 now, instead of having to wait till after the war is over to collect.

The way Jim gets immediate credit for his \$54.91 is this: Jim's boss took \$124.80 out of Jim's wages as Victory tax. Jim is entitled to a refund of \$54.91. Subtract the latter from the former and you get \$69.89, which is the amount of Jim's Victory tax refund. Jim's boss will give him this \$69.89 refund on March 15, 1944, by entering this amount as a credit claimed in advance on the payment of his regular income tax on his 1943 earnings.

Complete Mobilization An End To The Muddle

By Paul Mallon

EVERYONE agrees the draft act is inefficient and the manpower situation is in a muddle. Amazing instances of stupid draftings made by local boards have been accumulated in this nation's Congressional hearings. General Marshall told of finding in a North Carolina hospital a recent draftee, 18 years of age, with no military training.

An irreparable mistake of six years' experience in a vital war industry was drafted because he was only recently married, while a married bookkeeper in the same office was left on a job which could be easily filled by a woman.

Every Blue Draft Director Hershey makes a speech prophesying that further heavy withdrawals of manpower will be made for the Army, single men or even married men in defense industries run out and out, to obtain preferred positions.

But the local boards pay less attention apparently to General Hershey's orders. Each has its own localized problem and acts in its own individual way. It is apparent the draft law does not make sense.

Now the Tolson Committee of the House has come forward with a report recommending that the situation be cured by establishing a new over-all Governmental agency, an office of war mobilization.

Apparently it wants this manpower agency vastly expanded on "regional, district and local office level," but would leave to it the details of working out the problem. All it wants the new board for is to remove the contradictions between existing agencies, which it sharply criticizes.

From what Mr. Roosevelt said, it appears the Administration will come along next week with a program from the labor-management advisory committee, which works under Manpower McNitt, who thinks a compulsory draft is the solution.

These expressions of Mr. Tolson's Committee, Mr. Roosevelt and Mr. McNitt drew the attention of the country. But while they were speaking, small war materials manufacturer from Milwaukee appeared in some obscurely before the Senate Labor Committee, and suggested what seems to be a plan for analysis of the problem and a similar solution.

His point was that this is a problem of individuals, and no fair or efficient over-all regulation can remedy it. It was in his factory that the muddle was drafted and the bookkeeper left on.

He said further, that he had spent a year hunting a cost accountant, who he classified as a business could not be efficiently operated, but as soon as the man was broken in, he was drafted.

The importance of each man to this business, varied not alone on his job as mechanic, accountant or bookkeeper, but on a basis of experience. Key men in any department simply could not be replaced. His problem also varied with those of other similar manufacturers (steam engine, small boat engines) doing war work in other sections.

If his business was in New York, for instance, he would have no difficulty on replacements. And the larger industries in Detroit, he noted, would not miss any ten men as much as he might miss one.

There are about 450,000 people in his area, he testified, but only 100,000 could be classified as a group workers pool from which to seek replacements, while New York and Detroit could draw on millions. His problem is the whole problem. His experience shows that any efficient management of manpower must consider the specific condition of the individual worker, and the specific need of the individual plant, the individual locality.

No two are alike. Obviously, no regulation can be drawn up in Washington which will solve all fairly and efficiently. Nor will reorganization, more reorganization and still more reorganization of existing agencies do the job. To get at it, there must be a thorough investigation of each individual case by a competent Government agency. Each draft board must have at its disposal a staff which can ascertain facts, not from a complicated questionnaire, but by personal inquiry.

There are vast Governmental agencies already flung on a "regional, district and local office level" around the country: social security, public health, National Youth Administration, agriculture, with its county agents, many others.

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War And What? A Specific Peace Written Now Could Save World A New War

If we must first win the war and then plan our new world, as the realist majority holds, then we must turn the advice of the most far-sighted leaders and fight as we fought in 1918. There is reason behind the theory of fighting without thinking, for we are losing the battle, day by day and may, unless we recover, perish before the dawn of a rebuilt world.

But there are the words of China's Minister T. V. Soong. "We want to do something now, so that the society of the future will not have to be an armed camp." That seems a clear enough reason for planning in advance. And there are the words of Wendell Willkie, now the world's most famous statesman. "It is the States' duty to see to it that Asia's nations after the war will be completely independent, with governments of their own choice."

Long Swells

Japs Told Victory Not So Near, Perhaps It Not Come After All

We do not know the present temper of the Japanese people, or whether their will is of any consequence to the warring empire. We do know that if they were awake and have been told anything of their war since the Coral Sea, they should be suffering danger by now.

Earlier this week one Tomakazu Hori of the Foreign Office told his nation again to expect a long, drawn-out war. He warned of a possible counter-attack by U. S. forces. He said, just in passing, that the Pacific theater was under consideration by Allied strategists as a possible second front.

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However proud the Jap nation had been when its tough legions swept everything in their path, it could not but soberly reflect that the coming phase of extended warfare meant not only increased hardships, but eventual destruction.

Deeds Only

Rubberman Jeffers Stopped The Chatter, Did The Job

For all the little yelps that followed the appointment of William M. Jeffers, a railroad man, as rubber czar, the hot issue cooled off quickly. For several weeks there was no reported activity from his office, and perhaps that was what Washington needed to realize that the tumult and the shouting did little to help our cause. But if Jeffers worked quietly, he also worked swiftly and efficiently.

Because he discarded much loudly expressed official opinion on his problem, Jeffers proved he could do business in an unfamiliar field. Following the Baruch Report to the letter, he worked for civilians, for the army, for the Allies. For the first time, he talked plainly to Russia of help long promised but undelivered. But he kept his own counsel.

Immediately, Jeffers said this week, Russia will be sent a complete factory for making tires. The machinery is to be located, bought and shipped as soon as possible, and under the Jeffers regime that means pronto. If that seems to be small accomplishment, remember back to a few years ago when the U. S. public thought that Russia had all the rubber she needed, and that we were suffering because we had failed to follow her example in the production of synthetic rubber.

Miracle Of Milk

The Governor Reports On A Dairy Herd

It is good to hear the Governor of North Carolina touching, in a public statement, on so homely a matter as cows, milk cows. Cows have been the subject of more North Carolina legislation than any other animal, and this association between man and beast has by no means been confined to those now living on farms. A great many city dwellers, given the order, could assume the position with familiarity of a cow with its milking machine, and with only a casual self-consciousness.

The Governor's inventory of cows, approximately 90 cows "of excellent stock and proven production," came in a report to the State Hospital at Morganton, that cynosure of the State's concern. "Arrangements have been closed," the Governor said, "for the purchase of about 30 additional milk cows. All of the cows are of excellent stock and proven production. These additions to the already excellent herd at Morganton will make it possible immediately to provide adequate milk for patients at the institution."

Other intermediate steps had been taken in behalf of the welfare of the patients at this hospital, essential steps, desirable steps. But the one innovation which they will receive with the greatest immediate satisfaction will be that of milk with their meals.

"Gosh," they say, "milk! Company must be coming." Nope, cows is coming. But not as company; as fixed, coddling symbols of a State's awakened conscience.

War-By Committee Real Authority

By Raymond Clapper

WE KNOW that an enormous job has been done in war production and in raising an army. We know that we started late and had to move fast. That meant a rush start, expensive programs—almost anything to get going.

It was better to move in all directions quickly and with our sights very high all around. Some things could have been done better, of course. But no one expects perfection when you are working against time as we have had to work.

We are still working against time. But we also have run into shortages in men and materials—and that forces us to match program and strategy more closely so that we will produce what we need, military plans call for and not what they don't call for. Unless that is done, we will be using our men in the wrong places—as far as the war effort is concerned. But we are not going to let that happen. We will be using up alloy steel on things that won't be needed and putting ourselves into things that will be needed. We will be finding ourselves with airplanes without propellers, or something like that.

So it is not easy to brush off some things said in the new report of the Tolson Committee of the House. The committee is composed of members of both parties and has had expert research assistance. It must take direct responsibility for the statements it makes.

So we find on page 26 of the new report, the committee's sixth, some disturbing assertions:

"The division of responsibility between the War Production Board and the military services and the failure of all three agencies in developing programs consistent with the needs of the war have placed us in a self-defeating position which threatens the entire conduct of the war."

On the one hand the military services are failing to present an adequate picture of military requirements. Starting from this excuse, the War Production Board points to this failure as justification for the lack of a comprehensive and balanced production program."

In this war we have for the first time run into limits of production capacity and those limits affect what the military can do in the field. The report adds: "Thus we come back to the beginning of a vicious circle where uncertain, limited military strategy makes the service incapable of developing a program of requirements. The failure to break this vicious circle spells dark consequences for our ability to take offensive action against our highly mobilized and aggressive enemy."

And This Is No Hallowe'en Scare

—By Herblock

