

be the best advice organized labor can command. The men are to appoint a committee to discuss all grievances with the companies' officials. Such as they are unable satisfactorily to determine are to be submitted to three arbitrators—one named by each party and the third by their joint consent—for settlement. The committee of the men is to meet the companies' officials by August 20th, so that the vital term in the agreement—the recognition of collective bargaining—is given just that immediately vivid realization which will inspire the confidence of the men.

But there is a further clause to the settlement of which the significance is very great. To its terms are attached the signatures of Mayor Mitchel and of the chairman of the Public Service Commission. They are both, in short, in the full meaning of their official capacity made parties to the agreement. They stand as the effective guarantors of its realization. They are responsible for its complete maintenance. Their strength, that is to say, in the event of any future violation, whether on the part of the men, or of the companies, will be thrown into the scale against the offender. Here again the principle that, once substantial justice has been secured, the community is interested only in the enforcement of peace, but not until then, is very strikingly asserted. The Mayor makes it clear that the weapons of the city do not go to the first hand that calls for their use. They have the sacred character of the Roman fasces. They cannot be stained by association with injustice. The city abandons its attitude—a purely negative one—of passive impartiality for the constructive position that it is the fundamental business of the public to secure justice and to maintain it. That is what these signatures mean. That is what they must be made to symbolize in the lives of those who have been concerned in this issue.

We must make no mistake about it. This step is a decisive and novel departure in the control of industry. In Chicago, in Boston, in the Pullman strike, civic or federal intervention attempted no more than peace. In New York Mayor Mitchel has secured peace on terms of justice. He has rejected the syndicalist attitude. He has denied that the only parties to industrial controversies are the employers and the workers, who may fight out their problems to the universal detriment. He has insisted on reading industry in a public context. He has declared that there are principles of right to be enforced, and that it is the business of the public to enforce them. Such an attitude is as heartening as it is creative. It dispels the illusion—too long cherished both by capital and labor—that the public is a naked shivering thing which employs the police to keep the ring. It offers its

protection to those who will observe its standards, while it expresses those standards increasingly in terms of our common needs. It gives to itself exactly that stake in industry which its increasing complexity requires. It slays the effete fiction—of which the industrial consequences have been too often disastrous—that the neutrality of the community implies on its part a sentiment of impartial indifference. On the contrary, it defines neutrality in terms which reveal its determination to see to it that what is industrially right shall be made politically effective. The action of the city of New York in this crisis marks a moral landmark in industrial history.

Tainted Ballots

"I don't know what to do. I had no idea Mr. Hughes would come out for suffrage. I would never have joined the Hughes Alliance had I foreseen that. Shall I resign? I don't know yet; I can't tell what I shall do until I have talked it over with my husband. You see, he is a stanch Republican and so, of course, for Mr. Hughes. But I certainly do not care to be identified with an organization largely made up of suffragists. Nothing in the world would have caused me to join the Hughes Alliance had I realized that it was to be absolutely managed by suffrage women. It just shows how stupid women are to let themselves get entangled in any political organization. Why, I'm in an awful box."

THE box so described by a prominent member of the Guidon Club Opposed to Woman Suffrage should not, after all, be uncomfortably narrow for anti-suffrage logic. Anti-suffragists have been in just that kind of box ever since they became articulate, and have lived there complacently without knowing where they were. If a woman believes that women should not vote, and at the same time desires the election of Mr. Hughes and joins an organization to help bring it about, she can do so on only one theory. That theory is that indirect influence on other votes is sufficient to express her political preferences. And what should she care if some of those other votes happen to be women's? In a case of mere influence, one vote is as good as another, and no vote can be tainted if it is cast for the right man.

The real problem of the Guidon Club member is whether her desire that women shall not vote is so strong as to outweigh all other political considerations. She might reason with herself as follows: "My husband is a stanch Republican and desires the election of Mr. Hughes; I also desire the election of Mr. Hughes. But I believe more strongly than anything else that women should not vote. It would not be right for me to cast a ballot for Mr. Hughes, nor would it be right for other

women to do so. Yet if he is elected it will be with the help of many women's ballots, and if he is elected he will help give all women the vote. Therefore, it is not right that he should be elected. I must use my influence against his election; I must persuade my husband to vote for Mr. Wilson; I must try to defeat my own political desires." Such a beautiful self-cancellation should delight the suffragist voters and the suffragist candidate. It would be a nice test of the power of "influence" against the power of votes.

But surely, you say, this would be an unduly harsh use of logic to expect of a woman who does not glory in her political wisdom. Might she not, though opposing suffrage, still think some issues large enough to obscure her aversion? Well, let us see where that would lead her.

Suppose she agrees with Mrs. George W. Wickersham, who before Mr. Hughes came out for the Anthony amendment announced her support for him. Mrs. Wickersham proclaimed that, though she is an anti-suffragist, she wishes to "point out to all citizens of this country that the election of Mr. Hughes is imperative for our national safety, unity, prosperity and honor, and that this is a time when all citizens, men and women alike, should rally to America's call for a leader. . . . There are times and conditions in the political history of a country like ours when we must all unite on the big issues and agree to differ about the lesser ones." If one feels that way about the candidacy of Mr. Hughes, surely one should be willing to have him elected, even with the aid of women's votes. But what a confession is there! Mrs. Wickersham has admitted that the government of a country may be supremely important to its women. She has admitted that women may have, and indeed must sometimes have convictions about how that government should be administered. One infers that she might perhaps consent to die for the safety, unity, prosperity, and honor of her country. Is she unwilling for the same cause to drop a piece of paper into a slot?

The anti-suffrage dilemma is not caused by the accident that Mr. Hughes, who happens to be liked by conservative women, also happens to favor woman suffrage. The dilemma is caused by the curious twist of mind which makes a woman who is capable of opinions on politics believe at the same time that she should not have the means of making those opinions effective. A woman could be a logical anti-suffragist if she had faith that government has no effect on women. She could be a logical anti-suffragist if she had faith that though government does concern women, still her opinions on the way it is administered are worth nothing and should not count. But the moment a woman begins

to have convictions about politics, there is only one thing for her to do. If she wishes to justify her intelligence, she must announce her belief in woman suffrage.

Publicity for Income Returns

THE income tax, we may be quite sure, has become a permanent element in our federal financial system. It is improbable that any scheme of protective duties that could now be devised would suffice for the huge fiscal needs of the government, and no party would have the temerity to repeal the income tax and make good the resulting deficit by non-protective duties and consumption taxes of wide incidence. It therefore behooves us to make the income tax as just and as efficient as we can. Opinions may differ as to whether the schedule of rates ought to be raised, as proposed in the revenue bill now before Congress. There cannot be two opinions as to the desirability of reaching, as nearly as possible, all income lawfully subject to whatever tax rates are in force. How far have we succeeded in doing this? Possibly we reach one-half the income subject to the tax. This is perhaps as good a guess as any other; certainly the income that escapes taxation makes up a very large proportion. And it is only reasonable to demand that the government, when seeking a larger revenue through income taxation, should attempt to improve the efficiency of collection, as well as to raise the rates.

The best income-tax administration in the world arrives at efficiency only through patient accumulation of experience. At first it must rely very largely upon the statements of the taxpayers themselves. This is what we now rely on for business and professional incomes; and even for incomes derived from corporate employments or investments, and therefore taxable at the source, we have to rely upon personal statements for the levy of the progressive rates. A first year's operation of the tax thus provides us with a roll of taxpayers, some of whom have reported their full incomes, while others have understated theirs. Once on the roll it is hard to get off, unless you meet with financial disaster. It is also hard to lower the estimate of income you have once given. This roll, then, is a fairly stable element in the calculations of the income-tax administration. The work of subsequent years is to extend the roll by including those who had sought to evade taxation altogether and to raise to their true proportions incomes on the roll that have been understated.

Now, how efficient is the machinery we have at present for building up this income-tax roll?