



Keystone

MAXIMILIAN HARDEN

Foe of the Kaiser

opposed to all war, yet he joined in approval of Germany's militarism in 1914, and even went to the extreme of saying: "Let us drop our attempts to excuse Germany's action. Not against our will did we hurl ourselves into this gigantic venture. We willed it. Our might shall create a new law in Europe." But this did not in the least hinder him from attacking bitterly everything the Kaiser did or said.

Ridicule was Harden's weapon, and he used it mercilessly. Over and over again "Die Zukunft" was suppressed, once for a whole year, but as often as it was revived it ridiculed imperialism and clamored for independence of German thought. Before the war Harden exposed the personal corruption in certain Court circles, and when his exposure led to libel suits he fought the cases and left his enemies scathed by public opinion.

Harden has been compared to Heine, largely because (in origin though not in faith) he was a Jew (his original name was Witkowski), but partly because his pen was so bitter and his respect for the great ones of the earth was non-existent. His boldness is illustrated by his attack

upon the German war leaders as hypocrites because they did not openly say that they seized upon the Serajevo incident as an excuse for a war of conquest long planned. Yet he wrote in favor of that war. If he cared anything for the rights of other people than his own, he never showed it.

Among free people Harden would have been impossible; among generals, Junkers, rich industrialists, and an egotistical monarch Harden was a valuable explosive.

Mr. Mellon's Proposals for Tax Reduction

PUT in a simple form, Secretary Mellon's recommendation for the reduction of Federal taxes is, first, to keep the total reduction down to a moderate sum—\$225,000,000 is the amount he recommends. More than half of this, he thinks, should be gained by reducing the corporation tax from 13½ per cent to 12 per cent and by repealing the inheritance tax; nearly all the rest would come from two sources—\$3,000,000 or

more could be gained if small corporations should file their returns as partnerships; \$50,000,000 could be taken off by readjusting the rates on individual incomes ranging in amount from \$16,000 to \$90,000 a year.

In answering questions put by members of the Ways and Means Committee of the House of Representatives, summoned to Washington to hear the recommendations of the Secretary of the Treasury, Mr. Mellon's Under-Secretary, Mr. Mills, showed that to reduce the corporation tax by two instead of one per cent, as some of the Committee desired, in order to keep the inheritance tax, would result in too much reduction (\$50,000,000) and would be unwise and excessive.

The most interesting point in the Secretary's recommendation was that substituting partnership returns for returns made by small corporations. Mr. Mellon holds that now small corporations endure a real hardship and that the stockholders pay twice—first, by reducing their dividends through the corporation tax; second, by paying individual taxes on the dividends they receive. Most of these small corporations (say those with net incomes of \$55,000 or less) would pay less tax as partnerships than they do as corporations.

It was not, however, the double taxation (which is a debatable point) that was the strongest ground for Mr. Mellon's recommendations concerning taxes on the smaller corporations. It was rather that in taxing corporate income special relief should be granted to the concerns that are like partnerships though they do business in corporate form. These constitute the vast majority (232,316 out of 252,334) of all corporations reporting net income.

As to the taxpayer who pays only the normal income tax rate, it is considered that his burden has been lightened fairly well under the reductions already made.

Mr. Mellon vigorously opposed reduction on automobile taxes or on theatre tickets, instancing the people who paid \$40 a seat for tickets to the Dempsey-Tunney fight as being well able to pay also \$3.65 to the United States for their half-hour's amusement.

For the fiscal year of 1928 Mr. Mellon estimates a surplus of \$455,000,000; for 1929, \$274,000,000.

In times of prosperity pay off part of your debt is good doctrine for the Nation as well as for the individual.

A Poet's Cry of Disillusionment

EDNA ST. VINCENT MILLAY'S wrath is that of one who wants to believe in her fellow-men—and cannot. Her words recorded in these pages are quiet words. There is no hysteria in them, but only an ironic and burning sorrow.

Beneath the words is the fixed conviction that the two men whom she does not name, Sacco and Vanzetti, were done to death because of their belief in Anarchism.

If she is right, if the assumption underlying her article is correct, then we all who call ourselves Americans deserve some share of the reproach which she heaps upon her country and mankind. We cannot escape by pleading that we had no hand in the atrocity. It is because of our feebleness, our lack of will, our love of ease, that such things can be.

But, incredible as it may seem to her, there are many people of fair and honest minds, and of intelligence too, who firmly believe that these men died for the crime of murder. Some believe they were guilty of the crime; others, not pretending to an independent judgment, believe that for that crime, and not for their belief, they were tried and convicted.

Belief, opinion, has no place in the scales that weigh guilt in a court of justice. This is true whether opinion is made a part of the accusation or a part of the defense. If belief were allowed as an extenuation of crime, then the inquisitors who hounded heretics to death might be excused on the ground of their professed belief in Christianity!

Whether in this particular case men accused of crime suffered, not for the crime, but for their beliefs, it is true that for their beliefs men have been and still are intimidated, tortured, killed. It is against that evil spirit of persecution for opinion that Edna St. Vincent Millay has written her flaming tract. And that spirit, the spirit of fear in arms, still rules the hearts and minds of an uncounted number even here in free America. It is futile to fight ideas, even wrong ideas, with the knout, the gun, the guillotine, or the electric chair. It is worse than futile; for, whether in Bolshevik Russia, or Fascist Italy, or democratic America, it displaces justice and humanity and enthrones the devastating spirit of fear.

Disciplining Magruder

IN consequence of his article in the "Saturday Evening Post" pointing out defects in the Navy, Admiral Magruder has been relieved of his command of the United States Navy Yard at Philadelphia. It has not been charged that Admiral Magruder in publishing his article violated any regulations. On the other hand, it has not been officially stated—rather, it has been semi-officially denied—that the removal of Admiral Magruder is punitive. Nevertheless the whole effect of the action taken is to notify naval officers that they point out the defects in the Navy or the administration of the Navy at their peril.

Is this what the American people want? Do they wish to be kept in ignorance of anything that is injuring their first line of defense? Do they want the best source of information concerning the Navy bottled up? Do they want those in authority over the Navy kept free from the wholesome corrective of public criticism? Do they believe that there is more danger to the country from public discussion of bad organization, inefficient administration, shortages in necessary ships and men—matters about which experts in foreign navies are better informed than the American people themselves—or from the complacency, the self-satisfaction, the inertness, that invariably results when public officials know they will not have to answer to the public for their stewardship? Admiral Magruder may himself have made some material errors in his statements concerning the condition of the Navy. That is not the point. He may have been unwise in some of his expressions in the article itself and in his later public statements. Neither is that the point. What he did do—and this is precisely the point—was to give public expression in a way that attracted public attention to certain outstanding evils and perils that call for public discussion and vigilance. Such are the politically created and maintained navy yards, the starving out of private shipyards, wastefulness, and red tape. Some of these evils are like those in other departments of the Government; but in the Navy they are less subject to remedy. It is not impossible in a few months to improvise an army. It is absolutely impossible to improvise a navy. If the Forest Service is bureaucratic, a part of the country suffers, but the country can continue to thrive. But if in time of emergency the Navy is found to be lacking in certain essentials the future of the country itself is in jeopardy.

But what is of still more significance is the method by which such a naval officer as Admiral Magruder is called to account. Such a method may be a part of the normal disciplinary methods of the Navy; but that is not an excuse—it is rather a revelation. It has been made plain to Admiral Magruder that the Navy Department would like to have from him plans for the reorganization of the Navy Department that would meet his criticisms. Of course, no one man—even were he the Secretary of the Navy, with all the machinery of the Department at hand—could draw up such a plan in short order. The tone in which Admiral Magruder is addressed explains in part why naval and military officers are so often regarded as overbearing. What they get from their superiors they hand down to their inferiors. They are trained in "passing the buck." It helps to explain why civilians who have served their country in war say, "Never again!"

No one except a naval expert has the knowledge by which to test the accuracy of either Admiral Magruder's allegations or Secretary Wilbur's replies; but one need not be a naval expert to see in this episode unwillingness in the Navy Department to meet criticism with an open mind and a real desire to profit by it.

We hope Congress will do its best to ascertain the facts; but Congress itself is not free from blame. Politics has been a bane of the Navy. The real remedy lies in public opinion, which ultimately Congress, the Navy Department, and naval officers themselves will have to heed.