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THE TEACHER PROBLEM. War has provoked problems for every field of human endeavor. The teaching field is no exception. Normally, about 50,000 new teachers are prepared for this profession each year, of which about 15,000 are young men. The draft has taken many. Others have enlisted. Still others have forsaken the teaching profession for work in defense plants. It is estimated that at the present time, there is a teacher shortage ranging from 50,000 to 68,000. that should tickle the youngsters.

FRANKLIN AND DAVIS. Elmer Davis, Chief of the OWI (Office of War Information) paid a glowing tribute to Benjamin Franklin in his testimony before the House Appropriations Committee recently when he termed Franklin the first man in our history to scientifically employ the art of propoganda. It was Franklin who used his diplomatic skill to develop sympathy in Europe for our cause when the Colonies were struggling for independence. He not only developed sympathy but very substantial aid in the form of ships, supplies and military and naval leaders. His was a classic bit of work.

VICTORY TAX. Perhaps an example will make it clear how the so-called 5% Victory tax will work. Take a single man earning \$3000 per year. If his net taxable income is \$3000, he would pay a straight income tax of \$431. Next comes the calculation of the Victory tax. From his total net taxable income he must deduct \$624 which is at a rate of \$12 per week for 52 weeks. That leaves \$2376. Five per cent on \$2376 would be \$118.80. That would be the net Victory tax. After the war, the taxpayer would be entitled to a refund of a certain percentage of this tax. In the case of a single man, it would be 25% of the tax or \$500, whichever is the lesser. 5% of 118.80 is \$29.70. That would be the amount of the refund after the war. Now, certain credits can be taken by the taxpayer. He can deduct for premiums on life insurance. He can deduct for payments on debts. But the whole amount deductible cannot exceed the post-war credit which in this case is \$29.70. Even the premiums and payments on debts might be \$500 in the instant case, the most he could deduct would be \$29.70. If such deductions are made which are equal to the post-war refund, the taxpayer would then have no refund coming after the war.

AGRICULTURAL LABOR RELATIONS ACT. There has been introduced in the U.S. Senate a series of bills which are designed to meet the critical labor situation on the farms of the nation. The first of these is in the nature of an amendment to the National Labor Relations Act, extending the benefits of collective bargaining to employees in industrialized agriculture. The second bill is an amendment to the Fair Labor Standards Act, popularly known as the Wage-Hour Act and is designed to provide minimum wages and maximum hours for workers on large industrial farms. The third bill regulates the practices of private employment agencies with respect to farm labor. The fourth bill creates an Agricultural Wages Board with power to issue wage orders for the purpose of effecting fair and reasonable wages for farm labor. This bill would prohibit the shipment of any farm commodity in interstate commerce which was produced, processed or prepared by agricultural labor which had been employed in violation of a wage order by the Agricultural Wages Board. The fifth bill would provide Social Security benefits for farm workers to be paid out of a 3% excise tax paid by employers of agricultural labor. These bills represent an all-inclusive program which is far-reaching in its coverage of farm labor in every section of the land.

THE MOVING FINGER. On the morning of October 20, 1942, the Moving Finger touched William Tyler Page and he slept. His passing is of more than ordinary interest. On December 19, 1881 at the age of 13 years, he came from Frederick, Maryland where lived the author of the Star Spangled Banner and became a page boy in the House of Representatives. He has been in the service of the Congress from that day until his death. He was a descendant of a signer of the Declaration of Independence. His government career began when President Arthur was in the White House. Queen Victoria was on the throne of England, Disraeli was the Prime-Minister and Bismarck was ruling the destinies of Germany. At that time there were but 38 states. For 60 years, William Tyler Page faithfully served his country and was a living witness to the unfolding of the Republic in its eventful years. A great servant has gone.

MONUMENTAL TASK. Writing an 8-billion dollar tax bill is a monumental task. For months testimony is taken from experts on taxation. Then begins the work of preparing the bill and estimating what it will yield. As it first passed the House it was hundreds of pages in length. Then it began its journey thru the Senate Finance Committee and thru the Senate. The Senators added 504 amendments. Some were inconsequential, such as clarifications of language and changes in section numbers. Others were substantial, such as the new Victory Tax. In its final form, the bill was 601 pages in length. Then began the task of ironing out differences between House and Senate. After ten months of labor, this measure, - the largest tax bill in the history of the world - is ready for the President's signature. It was truly a monumental task.