

ambition. For a generation the American people have been money-mad, and life has been measured by accumulations. The poor have imitated the rich, and the rich have made new records of extravagance. Plutocracy in America, lacking even the insufficient restraints imposed by pride of pedigree, has run riot, and the excesses of the purse-proud, instead of exciting contempt, have only awakened a spirit of emulation.

But the crisis is past. From the press, the pulpit, the college, the Chautauqua platform and the home, is coming a healthy protest against the measuring of life by a pecuniary standard. The change in the ideal means a revolution in the life, whether the change takes place in the individual or in the group. An increasing number of our people realize that there is a higher end in life than the making of money—that money is only a means to an end. They also realize that money, while a good servant, is a heartless master. The popularity of Charles Wagner's book, "The Simple Life," is due to the fact that it is a vigorous indictment of present conditions, wherein man has been made subservient to his material possessions. The author's plea for a reversal of the order and for the placing of man above matter finds a quick response in a multitude of hearts. The translation of this little volume into many languages shows how widespread is the weariness with materialism and how eagerly the new thought is grasped, while the fact that the book sold best in the United States is evidence that here the movement is already strongest. But this new bit of evidence was not necessary to convince any unbiased mind that our country leads the world in disinterested effort.

The substitution of a new ideal of life for the old one is manifesting itself in several ways. In the individual, it introduces justice into the methods of accumulation and altruism into the distribution of money, and, of the two, the first is the more important. It is better to gather honestly than to distribute generously. Sometimes distributions have silenced tongues that otherwise would have spoken out against the methods employed in accumulation. Trust magnates, for instance (whether they intended to or not), have subsidized colleges, charities and even religious societies into a defense of business methods which violate all moral and statute law.

ENLARGING THE SYMPATHIES

Assuming that the means employed in acquiring a fortune are legitimate, much depends upon the spirit and purpose with which it is used. It is as selfish for a man of means to spend all of his fortune upon his family as it is to spend it upon himself, for the family is only a larger self. The country was shocked when Marshall Field ignored the claims of society and tied his tremendous estate up in a trust for the benefit of his family. That one could live in a world like ours, amid the appeals from worthy societies engaged in works of humanity, charity, education and religion, and still be deaf to the cries for aid and blind to the needs of the suffering and neglected, shows how small a heart this successful business man had.

There can be no moral awakening that does not enlarge one's sympathies and create a sense of stewardship, however fairly one's wealth has been secured; but an examination into the methods employed in making money is of still greater moment. One can not atone for wrong done to a multitude by giving to a few, even though the few may be very deserving; and, moreover, one who does wrong to the masses is not likely to be conscientious in the use of his money. The employment of immoral methods in business so perverts the mind and corrupts the heart that one takes a distorted view of the relations of life. We have seen abundant evidence of this in the conduct and utterances of the nation's exploiters. No institution is too sacred for them to defile—government, the home and the church have alike suffered at their hands.

Aside from inheritance, the only honest method of accumulation is by rendering to society a service equal in value to the compensation drawn from society. The word honest has too often been used to describe every transaction that was not punishable as a crime, but it can not properly be used to describe any transaction which is one-sided. Reciprocal advantage—an exchange of equal values—this must be assumed if business is to stand a moral test. The application of such a test by the individual would in itself go far toward the establishment of business upon a sound basis. Almost all, if not all, injustice can be traced to the effort of one individual to take advantage of another. Doubtless this attempt has often been made thoughtlessly—

that is, by the employment of customary methods without stopping to examine into them. It is probably true that a large proportion of the wrong now done through illegitimate business methods is done without deliberate intention to wrong. When a Chicago banker was exposed in wrongdoing recently, a government official threw the mantle of charity over him and said that he only did what others were in the habit of doing. But this excuse will not stand at the bar of conscience. No collusion between wrongdoers, no long-standing custom can change the moral character of a transaction, and when the searching process begins no one will delude himself with the argument that others also are guilty.

SPOILS DIVIDED ARE STILL SPOILS

The manufacturer occupies a dual position. He sustains a relation to those who work for him and to those who buy from him. If he is entirely selfish he may do injustice to both classes, or he may advance his interests by conspiring with one class against the other. Some of the trusts have sought to form an alliance with their employes against the public and have gone so far as to promise a division of the spoils. Such a contract would be indefensible in morals even if it were enforceable by law.

The moral quality of an act is not determined by the character of the beneficiaries. A private monopoly might be less objectionable if all the pecuniary advantages secured by it were fairly divided among those who work for it, but to say that a private monopoly is necessarily good because the wage-earners in its employ reap all the benefit is equivalent to saying that the laborer can do no wrong. While, as a rule, the wealth producers receive too small a share of the products of their toil, the remedy is not to be found in allowing them to increase their share by a conspiracy with the trust magnates—for, in doing so, they would be trespassing upon the rights of other wealth producers as well as upon the rights of the general public—but in legislation which will eliminate the principle of private monopoly and protect all alike. But, ignoring, for the sake of argument, the moral element involved, the wage-earner can not afford, as a matter of policy, to assist the trust magnates in cornering the market, for the same greed which leads the owner of a monopoly to overreach the consumer will lead him to overreach the laborer also whenever circumstances will permit. In fact, an arbitrary increase in price tends to lessen consumption, and that in itself reduces the demand for labor.

The employer, while guaranteeing to his employes a wage which will be just as between him and them, must guarantee to the public a price which will be just as between the public and him. The organizer of an industry—the executive who plans the work, purchases the material and assigns the tasks—is necessarily a factor in production and as such is entitled to compensation out of the product. The trouble has been that the "captains of industry," fixing their own compensation, have been too generous with themselves and have appropriated to their own use a part of labor's share, while they have at the same time extorted from the public a compensation out of proportion to the service rendered to society. This fact was admitted by President Harrison in his letter of acceptance in the campaign of 1892, when, referring to the Homestead strike, he used these pathetic words: "I regret that all employers of labor are not just and considerate, and that capital sometimes takes too large a share of the profits."

CONSCIENCE THE POTENT RESTRAINT

While legislation should, as far as possible, protect each citizen from injustice at the hands of every other citizen, there is a wide zone between the duties which the law can enforce and the wrongs which the law can prevent—a zone in which conscience, and conscience only, controls. It is in this zone that the larger part of life is spent and the larger part of life's work is done. For every person who is honest because of the law a hundred are honest because of conscience; for every person kept in the path of rectitude by fear of the penitentiary many hundreds are made righteous by the promptings of the conscience.

The ethical awakening upon which our nation is entering will not expend its whole force in turning individuals away from practices offensive to the conscience.

The government is one of the instruments with which the people work, and in its activities it is sure to reflect a dominant public sentiment. As in the corporation the stockholder is often willing to profit by the wrong act of the director, even when he would shrink from doing the wrong act himself, so the citizen will sometimes sup-

port his party in doing that which he would hesitate to do as an individual. But this is less likely to happen when he begins to emphasize moral considerations. When one begins to analyze legislation and the administration of the law he is likely to be amazed at the magnitude of the injustice done by this intangible thing which we call government.

LARCENY IN THE FORM OF LAW

Take, for instance, the subject of taxation, the oldest and most constant of all the subjects with which government has had to deal. The supreme court of the United States has described unjust taxation as "larceny in the form of law." It is a harsh phrase, and yet no one will question the propriety of its use. If one citizen is compelled by law to pay ten dollars for the support of the government when he ought only to pay five, and, under the same law, a neighbor is required to pay only five when he should pay ten, the law which causes this inequality simply transfers five dollars from one man's pocket to another's.

If we could ascertain the exact amount taken from the overtaxed and given to the undertaxed by the national, state and municipal laws the total sum would be appalling. Unjust taxation is bad enough when the inequality is due to the frailty of human judgment, but it is worse when it is due to deliberate effort upon the part of those who desire to shirk their share of the burdens of government.

Every state has to fight to compel the railroads and other corporations to pay their just proportion of the taxes, and every city has a continuing struggle to force the tax-dodgers to make a return of their property. Under our federal laws almost the entire expense of the government—and the expense is greater than it ought to be—is thrown upon consumption, and the people, instead of paying in proportion to property or income, pay in proportion to what they eat, drink, wear and otherwise use.

Such taxes make the poor man pay more than he should and the rich man less than he should, and yet when an income tax was proposed for the purpose of equalizing the burdens, we were warned that it would defeat the party that favored it, and it did array against the party a large number of those who now escape a considerable part of their share of the federal burdens. It was even urged against the income tax that rich men would perjure themselves to escape it and that they ought not to be driven to this extremity.

TWO PRICES IN THE TAX OFFICE

It is not an uncommon thing for the railroads to set forth the market value of their stock and bonds as the basis of value when rates are under consideration—although the market value of the stocks and bonds rests upon exorbitant rates—and then present the cost of reproducing the road as the basis of taxation.

In municipal taxation the corporations holding municipal franchises—franchises of great value and often given to the corporations by corrupt councils—are often taxed on a lower basis than the property of citizens, and huge business blocks are not infrequently taxed on a lower basis than the small homes.

While allowances must be made for differences of opinion as to the best systems of taxation and the best methods of administration, there can be no difference of opinion as to the desirability of equal and exact justice in the collection of taxes, and no one whose vote affects the subject can excuse himself if he neglects carefully and conscientiously to investigate the various systems proposed. As indifference to the truth is scarcely to be distinguished from willful perversion of the truth, so indifference to the character of laws enacted is scarcely less reprehensible than deliberate support of systems known to be unjust. Every quickening of the individual conscience, therefore, must show itself in better government, and there is no better test of good government than that embodied in the laws relating to taxation.

There has already been an outcry against what is known as graft, a form of money-making in which the officeholder enriches himself at the expense of the public. Graft appears in a multitude of forms, but it has its root in the betrayal of public trust. It is the easiest form of injustice to correct, however, because no one defends the grafter when he is once exposed. The legislator who sells legislation, the purchasing agent who collects a commission from those from whom he buys, and the executive who puts a price upon immunity—all these lose their friends as soon as their misconduct is made public. But the big grafters who remain in the shadow, and make fortunes by the corruption of less prominent men—these