

College boy dish-washers look forward to rosy days

Social security taxes as they affect college fraternities and sororities.

A serious absurdity has been brought about by the fact that a hard pressed college boy earning his way thru university by washing dishes or waiting tables in fraternities or sororities has to pay an old age insurance tax, in order to provide him with a theoretical Old Age Pension when he reaches the age of 65.

The present law requires that college fraternities must pay:

1. Federal Old Age Benefits Payroll tax, 2 percent of payroll (1 percent employer, 1 percent employee). The law provides a gradual increase in this tax to 6 percent (3 percent employer, 3 percent employee) by 1949.

The tax must be paid on regular employees, student employees working for their board, and paid undergraduate officers.

Benefits are derived in the form of Old Age Pensions for employees reaching the age of 65, or death benefits for those dying before that age.

2. Federal Unemployment Insurance Payroll Tax, 3 percent of employer's payroll. This tax applies only to fraternities with eight or more employees including students. No direct benefits are derived. A deduction is allowed for amounts paid into State Unemployment Insurance Funds. However, since college fraternities have practically no unemployment problem, no material benefits are derived from the State taxes.

The amendment to the law desired would exempt student employees from the taxable payroll. Since most college fraternities have less than eight regular employees outside of students, this would automatically exempt the fraternities from the Unemployment Excise Tax of 3 percent and limit the Old Age Insurance tax to the regular employees.

The Amherst student newspaper at Amherst, Mass., has taken up a publicity campaign to bring this absurdity to the attention of the congressmen at Washington, and is hoping that college newspapers the country over will take up the fight, printing editorials, news stories, features, open letters, communications, cartoons and the like to arouse undergraduate and alumni opinion and make it a nation-wide movement.

Already all of the Massachusetts senators and representatives at Washington have been approached and none has offered any opposition to this plan for exemption.

The main reasons why exemption of student employees is desired are:

1. The time to tax for Old Age Pensions is after the student has finished his education and is earning his living as an active member of society, not while he is working his way thru college. The general objectives of providing security in old age and employment are not aided by the taxation of college undergraduates.

2. College employees are exempt. There is no material difference between student employees of the college and student employees of the fraternities.

3. The Federal Unemployment Tax and State Unemployment Insurance Funds do not benefit college fraternities. On Nov. 23, 1938, Massachusetts recognized the inapplicability of the State Unemployment Tax law by exempting Amherst college fraternities.

4. Since college fraternities are supported by undergraduate assessments, the total tax (now 5 percent, eventually 9 percent) on student employees is borne entirely by its undergraduates. The employee's share (now 1 percent, eventually 3 percent) falls directly on those undergraduates least able to afford it, who are working their way thru college.

Another Wilson tries to mend Europe's mess

UNIVERSITY, Ala. (ACP). Twenty-one years after the armistice Woodrow Wilson is still trying to solve the problems of European democracies.

This Woodrow Wilson, however, is a student at the University of Alabama. He is enrolled in a course in European democracies in the political science department.

Way to tax all incomes hanging fire

Dr. Fellman comments on importance of joint resolutions in Senate

With two joint resolutions pending in the senate proposing the abolishment of the exemption of state and local securities and officials from federal taxation by a constitutional amendment, Dr. David Fellman, instructor in political science, declared that the passage of these bills is necessary in order to restore to the government its power to tax all incomes.

Fellman, who has written the lead article in the Georgetown Law Journal on the subject of federal taxation of state and municipal employees, points out that approximately 45 million dollars now exempt from taxation would be taxable if the joint resolutions are adopted. If the tax base is broadened by the adoption of the resolutions municipal salaries may become a considerable source of revenue.

While the agencies of the local governments would not be taxed under the new law the officials and the securities of the local government would be taxed. The adoption of the resolutions would do away with the inequalities of the present system under which some officials are taxed and other officials are exempt.

the quest goes on. Foster dramatizes this in forceful prose, with high imagination, without overstepping the bounds of reality.

"Through the Fog of War"

Agressor nations "have come within reach of gaining the decisive points" in the "second great war," according to Liddell Hart, noted British military writer, in a new book, "Through the Fog of War" (Random House).

"The situation in this great new war as it stands now is that the attacker has been allowed to come within reach of gaining the decisive points without a battle," Hart writes; "and in the most vital direction we have made no serious attempt to prevent him."

"Armament programs merely belong to the grand tactics of this modern kind of war; they are vain if you are beaten strategically."

"We (Great Britain and her allies) have been courting this risk." Hart's review of the World War, its military strategy, its colossal blunders and occasional successes before internal starvation caused Germany's collapse, provides an illuminating key to what many observers fear will be the next world war on a definite military scale rather than the current technique of Nazi-Fascist intervention.

Brenke addresses honorary initiates

Twenty-three new members will be received into Pi Mu Epsilon, honorary mathematics fraternity, at an initiation banquet in the Student Union parlors A and B tonight at 6:30. Prof. W. C. Brenke, chairman of the mathematics department, will speak to the group about his recent trip to a national convention of leaders of science and mathematics in Virginia. Ralph Ibeta will direct the initiation ceremonies. Emile Frandsen has charge of the program and is assisted by Miss L. L. Runge, assistant professor of mathematics.

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Navy marine corps to hunt for pilot material in Lincoln

For the purpose of creating interest in a proposed U. S. naval and marine reserve enlistment among the young men of the city, the naval and marine corps flight selection board consisting of four reserve officers is stopping in Lincoln, Feb. 10 and 11. Sound pictures, picturing the activities and duties of the army service as well as of the training camps will be shown on both days. The selection board includes Lieut. K. M. Krieger, U.S.N.R.; Capt. C. J. Peters, U.S. M.C.R.; Dr. P. H. Bassett, U.S. N.R., and Aviation Cadet Arlie Nixon, U.S.N.R.

Emiy Post finds German etiquette laws contradictory

Both hands on the table while eating indicates good etiquette in Germany, whereas Emily Post decrees only one hand above the table for Americans. Another German custom requires a boy, when out strolling with his fraulein, to walk always on the left. This may vary in America as a boy should always walk on the outside.

Handshaking in mid-European countries is a much more common practice than is noted in this country. It is the custom to shake hands with everybody in the room before retiring, and again upon arising.

Nature exhibits 'fossils' in display

Dinosaurs, mammoths room in Morrill hall

Stones which appear to be the fossilized remains of a turtle's or a dog's skull but which are merely freak creations of nature and demonstrating the deception of pseudo or "make believe" fossils, are now on display in the southeast corner of the main floor of Morrill. More than 30 different exhibits of various kinds of fossils as well as those mentioned above have been arranged to aid visitors in distinguishing between the pseudo fossils and the real thing.

A piece of fossil muscle tissue from an extinct hairy mammoth whose flesh has been remarkably preserved in the frozen grounds of Alaska, a fossil bird's egg, and a fossil track of a dinosaur are among the exhibits.

Worcester Poly tech establishes frat award

WORCESTER, Mass. (ACP). A new incentive to fraternities to engage in activities of a constructive nature has been established on the Worcester Polytechnic Institute campus.

With donations from a prominent trustee of the Institute, the interfraternity alumni council will award annually \$100 to the fraternity which contributes most to the college in its broad program of campus activities. The council also awards cash prizes to the fraternal groups ranking highest in scholarship each year.

An 11 months training period, ending in additional three years active service with one of the aircraft squadrons of the battle fleets of the Pacific coast or with the scouting fleet on the Atlantic coast will be given to the chosen applicants.

Training in Kansas City.
Preliminary flight training for a period of 30 days at the reserve station at Kansas City, Kas., will precede a extensive training in land and seaplanes at the U. S. Naval Air Station, Pensacola, Fla. The instruction at the Florida camp is the same as is required for all naval aviators, and is given to both applicants for the Marine Corps Reserves and the Naval Reserves.

Training and active service is at no expense to the naval aviators. In addition to his subsistence, uniform, and a salary for his services, each cadet is supplied with a ten thousand dollar paid insurance policy. His pay is steadily advanced from a \$54 per month salary at the Kansas City station, to \$75 at Pensacola, and to \$125 during his period of active service. Those completing the work will be given an additional sum of \$1,500 bonus.

Cadets Accompany Fleet.
Attached to one of the regular aviation forces of the Atlantic and Pacific fleets, each cadet is given experience in the war games and practices of his particular unit. During the winter months he will accompany the United States fleet in its annual cruise.

Returning from the cruise, each of the successful aviators will become affiliated with an inactive status with one of the naval reserve bases located thruout the country. After the completion of the training service the cadets will be commissioned either as ensigns in the naval reserve or as second lieutenants in the marine corps reserve, depending upon which branch of the service they wish to prepare themselves for.

Dramatics hobby group to meet tonight at 7

The dramatics hobby group, sponsored by the Coed Counselor group, will meet tonight at 7 o'clock in the Union for their first session of the new semester. The amateur dramatists will begin work on one-act plays. The club is under the leadership of Tex Roselle Rounds and Faith Medlar.

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