

EDITORIAL

THE NEW INCOME TAX.

By DANIEL DE LEON

BOTH fairness towards an adversary, and wisdom towards himself, recommend to the Socialist that, in order to understand and judge his adversary, he put himself into his adversary's shoes. Placing ourselves in Woodrow Wilson's shoes, the President reasons this wise:

1.—The reason of political tyranny and corruption is congested wealth in the hands of individuals, through the Trusts;

2.—The cause of wealth congestion and Trusts is the high tariff;

3.—Lower the tariff slowly to the vanishing point—a sort of medico-political purging—and the Trust will vanish, along with it the congestion of wealth;

4.—But the purge will lower the Nation's revenue \$120,000,000 below necessities:

5.—This evil may be and can be turned into a good. It can be turned into an accelerator of the process to reduce the vitality of the Trusts;

6.—The proper accelerating method—a sort of surgico-political bleeding—is a tax on the returns of the congested wealth.

7.—An income tax, graduated in such manner as to reduce \$20,000 incomes by \$160; and \$1,000,000 by \$38,260 will both supply the deficit in the revenues, and accelerate the decline and death of the Trust and of Trust magnatism.

The premises from which the reasoning proceeds are, as every Socialist knows, faulty. Not the tariff—a graft on capitalism—but capitalism itself is the Upas tree of the manifold ailments of modern society. Nevertheless, judging the President's conclusions from their premises, and combining such judgment with other bits of experience, the following sequence of events may be looked forward to:

1.—The Supreme Court of the United States will find a hook on which to hang

by the “law of reason,” a decision that the Income Tax Law is unconstitutional;

2.—Substantially following the precedent by which the Supreme Court “demonetized” the “Greenbacks,” the President will cause Congress to increase the number of Justices on the Supreme Court bench—increase it by a number large enough to out-vote the “rule of reasoners”;

3.—The President will then fill the new seats on the Supreme Court bench with men whose rule of reason will uphold the Income Tax Law as constitutional;

4.—(And last.) Both the lowered Tariff and the income tax, accelerator of the Tariff’s supposed consequences, will, in due time be found to be no more effective upon the causes that cause the Labor or Socialist Movement to throb, than a plaster on a wooden leg affects the leg of wood.

In the meantime—?

Fifteen and odd years ago, Congress was considering an income tax. At that season a spokesman of “Law,” “Order,” “The Family,” “Religion,” “Patriotism” and the rest of the capitalist beatitudes, addressed a crowded meeting at Cooper Institute against the proposed law, and indignantly asked: “How do you workingmen like the idea of having your income taxed after you have toiled a life time to lay by enough whereby to secure an income for your old age? How do you like that?” The question had hardly dropped from the lips of the Labor-loving speaker than the answer came, loud and clear, from a Socialist Labor Party man in the audience: “Give me the income; you may have the tax!”

Well, in the meantime—? In the meantime, all those whom the profound wisdom of the answer made by the S.L.P. man at the Cooper Union meeting has reached will be centers around which will crystallize the action, and from which will radiate the information that will utilize the break-down of the best-meant bourgeois reform dams to save society from the flood of bourgeois-bred calamities.

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