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THE TAXATION OF WOMEN.

By Thomas G. Shearman.

"The women did it."

Such is said to have been the explanation of the rout of Protectionism in 1890 given by almost the only man upon that side who has any claim to be called a statesman. Yes, the women did it, and they can do it again, if they will. The most crushing defeat ever suffered by any party in power, in the history of this country, was mainly due to the influence of women, who had no votes and generally did not want any. For the first time since the war a great increase of taxes was suddenly laid upon the people in such manner that the women could understand it. It had been done again and again, but so slyly and trickily that not one woman in a thousand could see it. At last it was done in open day; the women saw it, and they revolted against it. McKinleyism was buried under a hostile majority of more than one million votes.

What women have done for the particular form of tax robbery, which Mr. McKinley is still proud to father, they can do for every form of public robbery, if they will. Whether they ought to have votes or not need not now be discussed. Their influence upon the voters, when practically unanimous, is irresistible. Possibly the Prohibition issue may be an exception; but it is very doubtful whether this is true. It is unquestionable that the Prohibition movement would have had no strength anywhere had women generally been indifferent. But consider how strong is the appetite which Prohibition seeks to destroy, and the marvel is that women should be able to gain so many votes for it.

If, then, women can be generally convinced that they suffer from unjust taxation, and if their interest can be aroused on this entire subject, as it was aroused upon the extortions of the McKinley bill, great results might well be expected from their influence. Few men have any such personal feeling about matters of taxation as they have about their own liberty to drink or not to drink; and there is no reason to fear that women, who felt strongly upon tax reform, would meet with anything like the difficulties which are encountered by the advocates of temperance laws.

Have women generally, *as women*, any special concern with questions of taxation? Does it make any serious difference to them

whether taxes are direct or indirect, whether tariffs are maintained or abolished, whether personal property is taxed or not, whether there are a thousand taxes or only one? Let them consider carefully, before they dismiss these as "men's affairs."

Let us begin with single women, since all women must begin single. Shall we assume that our maiden friend is rich or poor? If she is rich, she will suffer less; because the American system of taxation is designed, as will soon appear, to tax the poor ten times as heavily as the rich. But she will quickly find that all American tax gatherers pursue a rich woman with far greater severity than they pursue a rich man. If she holds her property in her own name, she rarely understands the ingenious devices by which men know how to evade the Assessor. She is far more unwilling to commit perjury than her male neighbors are. She is often willing to give herself the benefit of a doubt; but she is never equal to the cool manipulator, of whom a Syracuse millionaire was a type, who annually wrote on his books a donation of a million dollars to his children, just before assessment day, and annually wrote it back again as soon as he had "sworn off." Thousands of men are known to do such things, or things equally severe, upon the State's taxes and their own consciences, if they have any. But no instance of a woman's doing this has ever been mentioned. No wonder that, in 1870, two maiden ladies, in a New York village, paid more taxes on personal property than all the men in a large city near by. The system of local taxation which prevails all over this enlightened country is one which puts a premium on perjury and fraud, and concentrates all its weight upon honesty, truth and simplicity. Are not women certain to suffer heavily under such a system?

Moreover, the majority of women who are classed as rich do not hold most of their property in their own names; but it is put in the names and care of trustees. Such property is easily traced by the Assessors, and the conscientiousness of trustees is something refreshing to behold. An Ohio Assessor once expatiated eloquently to me concerning the strict truthfulness with which a certain large estate was returned for taxation; but when I begged him to introduce me to the conscientious owner he explained, with a little embarrassment, that it was all in the hands of three trustees, who would not gain a cent by false returns. It required no Daniel to understand that they would never strain their consciences and risk their personal liberty by making false returns for the exclusive benefit of the widow and orphans whose estate they had in charge.

The broad result is that women, who have any taxable property, either in their own names or held in trust for them, pay at least thrice their fair share of State, county and town taxes.

So much for the women of property. But how about women who have no taxable property? Their condition is far worse. For the national taxes, which now amount to over \$400,000,000 a year, are all laid upon what we spend, instead of upon what we have. Wealth is entirely exempt; while the burden of taxation increases

regularly as poverty increases, only at a more rapid pace. And, as the earnings of women average much less than those of men, while their necessary expenses are at least as great, the burden borne by women who earn their own living averages probably thrice as much as that borne by the corresponding class of men living a single life. The cause of this must be explained before going further.

Indirect taxes, as they are politely called, are those which are laid upon things which the people use and must have, or, at all events, will have, such as food, drink, clothing, furniture, buildings, books, tools, and other comforts of life. Upon such things the National Government imposes taxes amounting to about \$400,000,000 a year; and the States, cities and counties impose about \$300,000,000 more. These taxes are paid to the Government by merchants, manufacturers and other capitalists, who collect them again from the people at large by adding the taxes to their prices, together with the same profit upon these taxes which they make upon the cost of their goods. Many of these indirect taxes are intentionally made so high that no one can afford to buy the goods thus taxed; and thus the people are induced to buy other goods which answer the same purpose, upon which no tax is paid to the Government, but for which the makers are able to charge high prices, because the competing goods are taxed out of the market. In these and other ways the people at large are taxed about as much for the profit of a few comparatively rich men as they are for public purposes.

About one-sixth of all the earnings of the people is taken from them in these ways. Half of this vast sum goes to the Government, and half of it into private pockets. Whether it is because women generally have no pockets, or for some better reason, it is certain that not one woman in ten thousand gets a dollar of this money. Is this great burden distributed according to the wealth of the taxpayers? Not at all; but the very reverse. The richest are taxed least in proportion to their wealth, and the poorest are taxed most. For those who have great wealth, but do not and cannot spend their whole income, are taxed only on what they spend, which is a mere trifle compared with their wealth; while the very poor, who have to spend all their income, are taxed upon the whole of it. Thus it is a common occurrence for poor folks to be taxed 50 per cent. of their annual savings, while their rich neighbors are taxed only 1 or 2 per cent. But, upon the average, the poor are not taxed much more than ten to fifteen times as heavily as the rich.

Where do women come in? Working women, it is well known, do not earn more than two-thirds as much as men. Their living expenses are nearly as large as those of single men, and sometimes larger. Beauty in dress, which is of no importance to men, is to some extent a necessity for women. Gloves, for example, are indispensable for women in almost every rank of life; while to men they are a matter of caprice except in Winter. Our systems of taxation are therefore especially unjust towards women. For

whenever the cost of living rises faster than wages, taxes rise much faster in proportion. And as the living expenses of working women are greater, in proportion to their earnings, than the living expenses of men, our taxes are so arranged as to tax working women very much more than working men of the same class.

But it will be claimed that as most men support wives and families, while most business women only support themselves, this inequality is compensated. This, however, only develops another gross wrong done to women by our tax methods. The natural order of things is that women should be thus supported by men. But our methods of taxation put unnatural burdens upon men who marry. The bringing of the wife into the home is seized upon by the State as an excuse for more taxes. As each child comes—more taxes. As the children grow—more taxes. For the State heaps taxes upon the clothing, food, and other necessary comforts provided by the husband for wife and children. The married man pays, in the course of his life, from three to five times as much in taxes to the Government and tribute to private tax-eaters, as does the unmarried man of equal prudence. Here is a heavy discouragement to marriage, which is often sufficient to prevent it. For it is the last few dollars of expense which turn the scale in the mind of a prudent man. And thus unjust and unequal taxes hinder from marriage precisely the class of men who ought to be married.

Notwithstanding all this, most men marry. But who suffers most from the ever-increasing burden of taxation and tribute which follows marriage? Is it not, almost invariably, the wife and mother? Who, when clothing is taxed up to double its natural price, goes without new clothes? Who suffers by the tax of half a dollar on every dollar's worth of ribbon, of seventy cents on each dollar's worth of stockings or dress materials? Who, in short, bears the brunt of all the pinching which our benevolent tariff laws force upon the poor? Everybody knows that it is the woman.

There is, indeed, something almost fiendish in the malignity with which our tariff laws follow women. There is a long list of articles allowed to come in free of duty, amounting now to nearly half the value of all our imports. But not one of these is used exclusively for women, and not one in a hundred is used any more for women than for men, while many are used almost exclusively by men. On the other hand, every article of clothing or personal ornament which women delight in is especially singled out for heavy taxation. Gloves, faces, embroideries, ribbons and every pretty little thing in which a woman takes an innocent pleasure are enormously taxed by name. Not content with this, so fierce is the determination on the part of our legislators that nothing which women use shall escape from their extortions, that they repeatedly specify "women's and children's dress goods," "ladies' and children's apparel" and "ladies' and children's gloves," as articles which are to be subjected to especial and tremendous taxes.

It is not necessary at this time to set forth just what ought to be done to reform this state of things. The question now is simply: Have women, as such, any reason for being interested in methods of taxation? Shall they who have recently shown their power so signally fall back again into apathy; or shall they study this subject more deeply and take part in its discussion more actively? Should women see their sex discriminated against, themselves plundered, when they have property, the very bread snatched from their mouths if they are poor, their little, hard-earned savings despoiled, their innocent ornaments enormously taxed, marriage discouraged, and the very cradle made a pretext for legalized robbery, and yet they remain silent and indifferent?