

would not be considered sanitary, and he used to heat his house with the plain wood of the forest at a moderate price. But now he must live on a nice street, he must pay the heavy plumber bill to install sanitary arrangements and he must have steam or hot water heating. He must do this and other equally expensive things peculiar to the age in which he lives.

With all these facts and considerations in mind, the members of the Outside Inland Revenue service will find food for thought in a table of increases and percentages in salary since 1883 which has been prepared by one of the members of that service. Whatever his classification, an officer may see from this table the per centum of increase in salary his

class has received since 1883 and compare it with the increases referred to in the preceding table, together with the increases alleged as due to the higher standards of living.

As in the case of the Outside Customs service there is an absence of the statutory increase in this important department in the Outside Service. This results in the necessity on the part of the officers of invoking the aid of political intercession in order to gain well merited promotion. It is claimed that the political dispersion of favours is not equitable and produces sentiments of rebellious antagonism rather than those of goodwill and fraternity.

Table of increases and percentages in the Inland Revenue Outside Service to date:—

Class	1883		1889	1910		Increase	Increase per cent since 1883
	\$	\$		\$	\$	\$	
Collectors							
1st.	1800 to 2200		no change	2100 to 2800		600	27
2nd.	1500 - 1800		"	1900 - 2300		500	27
3rd.	1400 - 1600		"	1700 - 2000		400	25
4th.	1200 - 1400		"	1500 - 1800		400	28
5th.	1000 - 1200		"	1300 - 1600		400	33
6th.	700 - 1000		"	900 - 1400		400	40
7th.	500 - 700		"	600 - 1000		300	42
Deputy Collec.							
1st.	1300 to 1500		no change	1600 to 2000		500	33
2nd.	1200 - 1300		"	1400 - 1700		400	30
3rd.	1100 - 1200		"	1200 - 1500		300	25
4th.	1100		"	1000 - 1300		200	18
5th.	.....		.....	900 - 1100		.....	.....
Accountants							
1st.	1000 to 1200		.....	1300 to 1800		600	50
2nd.	800 - 1000		900 to 1000	1100 - 1500		500	50
3rd.	700 - 900		800 - 900	900 - 1300		400	44
4th.	600 - 800		.....	700 - 1100		300	37
Excise Officer							
1st.	800 to 1000		850 to 1000	1100 to 1500		500	50
2nd.	700 - 850		750 - 850	900 - 1250		400	47
3rd.	600 - 750		.....	700 - 1000		250	33