

It may be that the time is near at hand when the owner of inherited millions will be ashamed of his unearned wealth. Certain it is that the time is now come, when poorhouses stand as a stigma upon Christian civilization and when the palace is not an unmixed blessing.

Are the Josiah Bounderbys, with their loud voices and iron wills, to rule always? I think not.

In the ranks of the rich nobles and wealthy commoners of Britain, we see now and again a splendid character who feels the injustice of the wealth distribution and who really tries to remedy it. Britain has always been in the van-guard of reform and Canada must not be slow to follow.

We write of what we see. Life in the sixteenth century had its coarse comforts with its military splendor and revellings. Shakespear saw the evil of intemperance and gave us Cassio, apostrophizing the lurking devil that lay in the gleam of the wine cup.

Tom Hood in our later times saw the greater evil of poverty and gave us the Song of the Shirt.

I have written this pamphlet with the hope of showing that a fairer distribution of wealth can be effected by a system of progressive or graduated taxation. But I will be content if the reading of these pages will so stir the "rarity of christian charity," that we will erase from the statute book the law that permits the taxation of small incomes.

Graduated taxation as outlined in chapter six is a long step toward a more equitable distribution and will be a sure check upon the larger accumulation of wealth.

For statistics on wages I am indebted to Prof. Thorold Rogers' work, entitled "Six Centuries of Work and Wages," and I have also gained valuable information from Dr. Chas. Spahr's book, entitled "Distribution of Wealth in the United States."

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