

come Tax problem has arisen in Toronto, as reported in the press of January 28th. Judge Morson had declined to pay his taxes for 1912 and 1914 on the ground that he is an appointee of the Federal Government. When the case came into court the judge failed to put in an appearance. Judgment was rendered against the judge on account of "non-appearance" only. The judge still has the opportunity of moving to have the judgment vacated, or any Civil Servant may raise the issue at any time. This decision against Judge Morson does not affect the merits of the controversy between the Federal employee and Provincial Governments. No action has yet been taken in regard to the resolution upon this subject passed by the Federation, but we are not without confidence in the belief that the Government will have a test case from Canada taken to the Privy Council when the merits of the case have been carefully prepared and submitted for consideration.

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The subscriber to *The Civilian* who habitually lends his copy of the magazine to a friend in the Civil Service does an act unfriendly to the publishers. He deprives the publication of the revenue it needs to maintain its activity and efficiency. He, in effect, gets two subscriptions for the cost of one,—having one himself and presenting one to his friend,—at the expense of the publishers. As for the man who will not subscribe because he can borrow a copy to read,—he is almost too cheap for consideration, his price being something less than two cents per week.

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When all other expenses go up, that of life insurance remains unchanged, and Civil Service life insurance is the cheapest and safest in the world. The man in the Service who dies, leaving his dependents insufficiently protected, and who has not acquired all pos-

sible benefit from the Civil Service insurance, has been unfaithful to his life-duyt. To the unmarried man, without dependents, the opportunity is equally compelling. He can provide for future responsibilities at a minimum rate while he is young and vigorous, and, even if he never marries, he acquires an asset which he can leave to some deserving friend. Do not neglect this opportunity.

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In every possible way, through every possible channel, it is believed that Servants of the Crown in Canada will, in a practical way, demonstrate their desire to take part in the tasks of the Empire. Those who are not going to the front at once could do little better than form Civil Service rifle clubs in each district where the number of Government officials warrant it, or join clubs already in existence. If this is to be a struggle to the finish, no man knows when the final shot will be fired, and we should practice shooting and get our bodies in fine physical condition, so as to endure the hardships of a campaign.

PENSION FUNDS.

Bonuses to Employees.

Extracts from English files show that many public companies are alive to the advantages of having a superannuation fund for employees. At the annual meeting of the "Marconi International Marine Communication Company," the chairman, who is Commendatore Guglielmo Marconi, made the following announcement:—

A Superannuation Fund.

"As mentioned in the report, the directors have established, subject to the approval of the shareholders, a superannuation fund, of which the North British and Mercantile Insurance Company will act as trustees. This fund is for the purpose of pro-