

THE CIVILIAN

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Communications on any subject of interest to the Civil Service are invited and will receive careful consideration.

Ottawa, Sept. 25th, 1908

THE INCOME TAX.

Apart from the reorganization, which is now beginning to assume the aspect of an old friend, and on which we have tried to throw some light of the present in our opening article to-day, the most important development of the past two weeks has undoubtedly been the advance by a stage of the civil service income tax question. About the middle of the month a considerable number of civil servants in Ottawa received a notice from the assessment commissioner to the effect that their incomes had been assessed, this being the first definite move on the part of the city in the long-rumoured campaign. Some doubt was felt on the part of individuals as to the procedure that should be taken, and a special meeting of the Association was accordingly held to suggest a plan of action that would be uni-

form and that would best safeguard the rights of civil servants. That plan has been already announced to the service, but for the benefit of such as may not be informed a special statement in the matter is published in another issue. We would earnestly recommend that the course therein prescribed be carefully carried out by all.

On this whole subject of the income tax, it is essential that the attitude of civil servants should be clearly understood by the general public. No civil servant has any wish to shirk, in the smallest degree, any part of the burden that properly belongs to him as a citizen of the community. As a matter of fact, the civil service is preparing itself at the present moment, in a spirit that was never before seen in its ranks, to play an increasingly important part in the general life — a part which in many respects is one of unique opportunities, but which would be impossible if based on any other principle than one which commends itself to the self respect of the service and the complete respect of others. The statement of the civil servant is, not that he is seeking to avoid a tax common to all other citizens, *but that he is already paying it.* By specific bargain between the government and the city of Ottawa, the tax on civil servants' incomes is paid by the government in the form of the up-keep of certain streets and bridges. This applies to residents of Ottawa alone, but even if no such agreement were in existence the terms of Confederation make it clear that the salaries of employees of the Dominion were fixed on the assumption that no deductions were to be made by provincial or municipal authorities, but that the tax should be regarded as paid in the general functions of government discharged by the Parliament of Canada. Herein lies the distinction between the Canadian and the Australian case. In Australia the power is specifically conferred upon the legislatures of the several states to as-