Majority of the professionals continue to be the bewildered innocent bystanders in the civil warfare centering around George Jacobus, PGA president and Robert E. Harlow, former tournament bureau manager of the association. And, as is the usual fate of innocent bystanders, there have been casualties among the I.B.s directly the result of the George and Bob version of the battle of the century.

Pros, often and innocently exposed to the peril of politics know what happens when an unfavorable political element gets into power in their clubs. The pros are helpless. Usually the preponderance of complete information and sportsmanship on a board protects the pro in the proper discharge of his duties. When the newspaper stories of Harlow's protest at discharge because of "politics" began to appear in club directors' meetings as evidence in support of a campaign to discharge a pro having a long record of service to the club, the Harlow-Jacobus wrangle began to spread out. Non-tournament pros, who previously had considered the controversy one involving only Jacobus, Harlow and the tournament pros, began to wonder what the score is.

Compromise May Be Outcome

Appraisal of the "politics" charge in Harlow's statement of the case has not been possible so far as the vast majority of PGA members are concerned. Whether there will be a calm, expert and impartial hearing of the case by a qualified pro body, or a compromise satisfactory to both Jacobus and Harlow remains to be seen.

Both boys are popping off in the heat of battle but pros of sound judgment are making due allowances for the fire engendered by the controversy. Jacobus ruled that Harlow was OUT and that details of the discharge should not arouse any curiosity because the issue was closed. But to keep the matter open and get a showdown Harlow has secured requisitions for a general meeting of PGA delegates beyond the number constitutionally required for calling such a meeting.

Jacobus now says he may take to the road and explain his side of the case. Harlow has been touring the southwest telling his angles to pro meetings and pleading for a showdown.

Judging from a flood of mail and of vocal comment from pros who are highly esteemed by their fellows for sound judgment, it is plain that pros want to know all the facts in the controversy and be allowed to reach a decision without bias. They figure that there's so much smoke in this affair, they'd better be looking to see where the fire is.

They want to know if Harlow has failed to perform his job and should be canned; or why he was canned if he did handle his job.

Here Are Some Embers in the Fire

They want to know if a dictatorial political machine is being built up in the PGA, regardless of the innocence or intent of such a machine, if it is in the picture.

They know they stand a good chance of making the right decision if both parties involved, Jacobus and Harlow, meet for a showdown before the jury of their pros.

They know the continuance of guerilla warfare by either Jacobus or Harlow is not doing pro golf any good.

But they don't know whether they'll get such a showdown with all the evidence enabling any pro of good fair judgment to decide whether Jacobus is right, or Harlow is right, or both boys are wrong and should kiss and make up.

Possibility of such showdown looms, according to Harlow's attorney, a well-known amateur golfer, who refers to the PGA constitution and by-laws as the guide toward settlement of the affair.

In addition to getting a lot of publicity in the United States, the Harlow-Jacobus wrangle is attracting attention from sportswriters in England. Tom Webster, sports authority of great standing and circulation in England, cabled Jacobus regretting that the Harlow tangle should come up with Ryder Cup matches ahead.
in England this year, and with British pro
and amateur golfers and newspaper men
having high regard for what Harlow has
done for international golf. Trevor Wig-
nall, whose paper has 2,000,000 daily cir-
culation, confesses the inability of British
golfers to understand why the star sales-
men of tournament golf whose efforts have
profit ed pros in the United States, Great
Britain, Australia, France, Germany and
Japan, should be summarily discharged
shortly prior to the Ryder Cup matches,
the major event in international pro golf.
No one yet knows why Harlow was dis-
charged. The issue has been clouded by
many fogs, and pros and public apparently
want to see pro golf clear out in the sun-
light.

Paul Mickelson, a sportswriting star on
the Associated Press staff, referred in a
story to Harlow as the Ziegfeld of pro
golf, the fellow who glorified the pro and
staunchly championed pros as "gentlemen
sportsmen", a classification previously re-
garded as being restricted to the aster-
is ked Misters. And very much as gentle-
ment sportsmen all the pros would like to
know what this Jacobus-Harlow fight is
"all about".

NO S. S. TAX ON
CADDIES

By KARL SUTPHIN

GOVERNMENT authorities have revised a ruling that originally made
caddies subject to taxing provisions of the Social Security Act. Ruling
was secured by Harry E. Kreuger, 1936 manager of the Minikahda club, Min-
neapolis, and details of the case are shown in following excerpts from let-
ters of the office of Commissioner of Internal Revenue.

Under date of July 4, Charles T. Rus-
sell, deputy commissioner, wrote Kreuger
as follows:

"You desire a ruling as to the liability
for the Federal unemployment tax on the
compensation of caddies who serve mem-
bers of the club. You state as follows:

"1. Caddies are not employees of
the club, but of the members who com-
 penseate them either in cash or through
payment by the club for the account
of the members.

"2. Caddies are employed only on
behalf of the members who use their
services.

"3. Caddies receive no compensation
unless they actually perform services
for some individual member in the ca-
pacity indicated. That is, where they
report for duty and there is no mem-
ber requiring their services, they re-
ceive no compensation.

"4. Compensation for service is paid
by the club cashier for the member
and charged directly to the members
account."

"The tax imposed by Section 901, Title
IX, of the Social Security Act, effective
January 1, 1937, is upon every employer
of eight or more with respect to having
individuals in his employ during the calen-
dar year and the measure of the tax is
the total wages payable by the employer
with respect to employment. The term
'employer' does not include any person
unless on each of some twenty days dur-
ing the taxable year, each day being in
a different calendar week, the total num-
ber of individuals who were in his employ
for some portion of the day (whether or
not the same moment of time) was eight
or more. The term 'employment' as used
in Title IX means any service of what-
ever nature performed within the United
States by an employee for his employer
with certain exceptions not material in
your case.

"In this connection your attention is in-
vited to article 205 of Regulations 90
which defines the terms 'employee' and
'employer'. This article reads in part:

"Generally the relationship exists
when the person for whom services are
performed has the right to control
and direct the individual who performs
the services, not only as to the result
to be accomplished by the work but
also as to the details and means by
which the result is accomplished. That
is, an employee is subject to the will
and control of the employer not only
as to what shall be done but how it shall
be done. In this connection, it is not
necessary that the employer actually