

youngsters' parents get interested in the lessons and the golf promotion influence is spread.

Peoria newspapers have given great space to the promotion both by picture and type. The newspapers also put in a strong plug for gifts of golf clubs for the students, as the entry card the youngsters had to fill out to gain admission to the classes showed that only 4% of the applicants for group lessons had clubs. The entry cards also showed that 90% of the kids who applied for lessons never had played golf and that 75% of the golf pupils' parents did not play. Almost two-thirds of the pupils making application for lessons were girls. Attendance after the first lesson picked up considerably, and is continuing to grow at a pace that is bothering the instructing pros with the problem of taking care of the late starters.

Biggs and Andrews see in the group golf lesson demand for clubs to be used by school youngsters an eventual outlet for used clubs that should have a positive effect in the new club market by getting adult players to give away, or sell at nominal second-hand price through pros, old clubs to the beginning kids.

Peoria high school kids are going for golf strong, making the golf team match with Bloomington High feature of the sports section of its school weekly newspaper, which has won national and international awards as a top specimen of high school journalism. Class lessons are played up, and one of the kid columnists flips in a smart comment to one of the girl golf students, "more par to you."

Social Security Act

(Continued from page 24)

course, that you employ eight or more persons.

But note carefully the word "wages." Ordinarily this would be construed as representing your payroll, but to quote from section 811 of the Social Security Act, the term "wages" means "all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash." Hence, if you provide room and board for any of your employees, you must set a fair cash value on same, and this should be included for purposes of taxation in your payroll records. Take for instance your greenkeeper. Oft-

times it is customary for the club to provide living quarters for him and his family. Hence, if this is done, a proper cash value should be placed on these quarters and for the purposes of taxation included in your payroll.

One item on which a club can legitimately make a tax saving is on caddies. For instance, if it is now your custom to charge caddie fees to your members' accounts, it would pay you to change this arrangement; and although the club may furnish time cards for the caddies to punch, be sure and have their services paid direct by the members of the club instead of charging them to their accounts.

The reason for this is as follows: If the caddie fees are charged to the members, the caddie then becomes an employee of the club and his fees are considered a part of the general payroll and are, therefore, taxable. However, if the members pay the caddie direct, they are considered as independent contractors selling their services direct to the individual members, and hence are not employees of the club and, therefore, their fees are not taxable. When you realize that caddie fees each year run into millions of dollars, you can readily see that a great saving can be made by the individual club if they can be excluded from the payroll.

Clinton K. Bradley Heads MSC Alumni Association of Greenkeepers

CLINTON K. BRADLEY, supt. of the Passaic County GC, was elected president of the Massachusetts State College Greenkeepers' Alumni assn. at its annual meeting recently. Bradley is founder of the organization. Wm. F. Nye and Marston Burnett were elected vice-president's. Miss Elfriede Klauke, asst. to Prof. Dickinson of MSC, was made an honorary member of the greenkeepers' alumni and elected sec-treas.

Class representatives on the general committee were elected as follows:

Arthur Anderson, '27; Richard Finnerty, '28; G. Moquin, '29; Joseph Johnston, '30; Joseph Whitehead, '31; Arthur McLain, '32; Richard Mansfield, '33; Roger Henry, '34; P. C. Terry, Jr., '35; Elmer Schact, '36.

Shop Has Adding Machine.—Wilshire CC (Los Angeles district) has installed an adding machine in its golf shop for assistance in determining handicaps.