

SHOWDOWN LOOMS

**Jacobus-Harlow Battle Due to Be Aired
At Special Meeting of PGA Soon**

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. Har-

low 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 Wignall, whose paper has 2,000,000 daily circulation, confesses the inability of British golfers to understand why the star salesmen of tournament golf whose efforts have profited 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 discharged. The issue has been clouded by

many fogs, and pros and public apparently want to see pro golf clear out in the sunlight.

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 regarded as being restricted to the asterisked Mistfers. And very much as gentleman 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

Bag-toters Employees, But Not Taxable Under Social Security Act, Is Ruling

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, Minneapolis, and details of the case are shown in following excerpts from letters of the office of Commissioner of Internal Revenue.

Under date of July 4, Charles T. Russell, 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 members of the club. You state as follows:

"1. Caddies are not employees of the club, but of the members who compensate 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 capacity indicated. That is, where they report for duty and there is no member requiring their services, they receive 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 during the taxable year, each day being in a different calendar week, the total number 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 whatever 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 invited 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