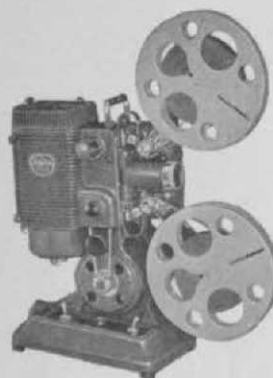


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## Illinois Rules Against Tax on Caddies

Illinois unemployment compensation tax on caddies has been tossed out by the State, except in cases of clubs that come into the unemployment compensation act minimum of 9 employees only by counting caddies as employees. In such cases the club must pay unemployment compensation tax covering the adult regular employees.

The Illinois Department of Labor in considering club protests decided the state did not intend to collect unemployment compensation tax against which no claims could be made. Analysis of the situation as set forth by H. J. Fawcett, mgr., Lake Shore CC (Chicago district) is said to present the situation in a way the Illinois Dept. of Labor considered valid reasoning.

Wrote Mr. Fawcett, prior to the Illinois discard of caddie unemployment compensation tax:

"It seems to me that the approach on which the Department could be induced to rescind the caddie tax ruling could be based on the very patent and unescapable fact that caddie employment is, for the most part, of juveniles, whose attendance is uncertain. Therefore, it is practically impossible for any caddie to earn, within the time specified in the Unemployment Compensation Act, a sufficient amount of money to entitle such caddie to receive any benefit payments from the State. To make this clear—before any compensation payments can be made to a caddie, his earnings would have had to total \$225.00. Our auditor advises me that he feels certain that no caddie, finding employment at the Lake Shore CC, will total that much in the course of a single season here, with the possible exception of our private caddies.

### Compensation Payments Were Unlikely

"If the State is going to insist on collecting a tax on caddie compensation, and even if the clubs were in a position to correctly estimate such caddies' compensation, the State would then find itself in the position of collecting tax on earnings on which it is extremely unlikely that it will ever be called upon to make a compensation payment.

"The Federal Government has recognized the utter futility of collecting tax on such casual labor, and has exempted clubs from making a return on it."