

## Says Illinois Clubs Must Pay Unemployment Tax

**M**OST golf clubs in Illinois are probably liable for payments to the state on their 1940 payrolls under the amended Illinois Unemployment Compensation Act which extends coverage to employers of six or more persons, it was announced recently by State Director of Labor Martin P. Durkin. "Caddies are considered to be in the employ of the club at which they caddie," said Director Durkin. "They must be counted along with all other full-time or part-time workers in fixing the number of persons employed. For this reason few golf clubs will have less than six employees under the terms of the Illinois law."

Responsibility for the payment of contributions to the State Unemployment Compensation Trust Fund is based on the employment of six or more workers during 20 or more calendar weeks in either the current or the preceding calendar year. This means that an employer who hired six or more persons for 20 or more weeks in 1939 will have to make payments to the state on his 1940 pay roll even though the number of employees has been reduced to less than six in 1940.

In instances where a set fee is collected by the club or caddie master for the services of a caddie, any tips paid the caddie over and above the regular fee may be disregarded. However, in instances where there is no established fee and caddies are not under the direction of a caddie master, the club will be required to pay contributions on the reasonable estimated amount paid caddies for their services.

**A**SSOCIATED Golf Courses of America, an organization of daily fee courses in the Chicago district, announces that its 1940 roster includes 45 clubs. The AGA is in its sixth year with its plan of selling a membership book for \$1.50. The book gives a limited number of games at reduced prices at the member courses.

In 1939 the organization sold to 20,000 golfers, according to its current publicity. It tells its story to golfers with striking advertising. Executives of the organization declare that its plan of controlled cut-rate has been responsible for substantial increases in revenue at member clubs.

## CLUBHOUSE BUILDING BOOMS!

**C**LUBHOUSE building is reviving. This time the big and deluxe places are not in the picture except to the extent that municipal courses are demanding new and larger places that not only will serve the golf needs but will function as community social centers.

Smaller clubhouses that are practically overgrown summer shelters and are on the verge of disintegrating, are in line for replacement. Clubhouses of moderate size, and generally of frame construction, also are being scheduled for replacement.

GOLFDOM recently has had numerous requests for plans of clubhouses for various sizes and types of membership. The inquirers set the upper limit of construction cost. No plans that can be closely followed are available. Each clubhouse is a new problem. Even the visits of club architects and building committees to existing clubhouses often fail to produce much specific help. The good points of the inspected clubhouses generally are obvious and the bad features can only be seen by watching operations under varied conditions.

A group of club managers not long ago sat discussing the operating problems that architecture and construction had bequeathed them. They were unanimously of the conviction that if the manager who is to operate the new clubhouse were allowed to take part in the clubhouse planning there'd be fewer operating and maintenance shortcomings and less of the alteration expense that is perennial at the majority of moderate-sized and larger clubhouses.

Here are some of the golf clubhouse design points that these managers believed should have more consideration:

Less lounge space. Have lounge location and area so it may be conveniently and attractively used in handling larger dinners.

Not enough window area in lounges. They're gloomy instead of allowing view of beautiful landscape.

Floor plan should permit (in Northern territory) partial operation of clubhouse