

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE FOR EMERGENCY MANAGEMENT

IN REPLY REFER TO:

March 18, 1943

MEMORANDUM TO: Mr. Carl V. Sandoz
Head Counselor

FROM: Marlow Glenn, Principal Fiscal Acc't.

SUBJECT: Payment of taxes on Evacuee earnings

Attached is a copy of memorandum dated February 25, 1943, from Mr. J. W. Clear, Acting Executive Officer, WRA, Washington, to the Granada Relocation Center.

In accordance with this memorandum, any evacuee receiving a combined wage and clothing allowance in excess of \$52 per month must pay a 5% victory tax on the excess.

Accordingly, the following evacuees would have to pay Victory Tax if they received over:

| | <u>\$12</u> <u>Class</u> | <u>\$16</u> <u>Class</u> | <u>\$19</u> <u>Class</u> |
|-----------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Wages | \$12 | \$16 | \$19 |
| Clothing allowance for worker and his dependents | <u>40</u> | <u>36</u> | <u>33</u> |
| | <u>52</u> | <u>52</u> | <u>52</u> |

Such cases will be few, if any, and it is suggested that any such workers be on a separate grant voucher to facilitate accountability.

Attachment
MG:AS

Marlow Glenn



C O P Y

WAR RELOCATION AUTHORITY
Washington

February 25, 1943

Mr. J. G. Lindley
Granada Relocation Center
Amache, Colorado

Attention: Mr. D. E. Harbison

Dear Mr. Lindley:

Reference is made to your letter of January 29, 1943, in connection with solicitor's opinion concerning the payment of taxes on evacuee earnings.

You are correct in your assumption that to those evacuees who because of dependents receive earnings (wages plus clothing allowances) in excess of \$624 per year, Victory Tax deduction shall be made and the necessary record of deduction shall be maintained. Deductions shall be made from wage earnings checks. However, clothing allowances are Grants; are to be paid on grant vouchers; and are to be charged to Objective Classification 11.

Charges to Objective Classification 01.3 must be made on a pay roll form. All charges for clothing allowances made to date, which have been charged to Objective Classification 01.3, shall be adjusted as soon as possible.

Sincerely,

/s/

J. W. Clear
Acting Executive Officer