

**What's What About Social Security**

As another service to its readers, the Reporter each week will give authoritative answers to questions on the Social Security law. By special arrangement with Mr. J. N. Freeman, Manager of the Social Security Board office at the Nissen Building in Winston-Salem, N. C., the Social Security Board has consented to pass on the accuracy of answers to questions on Social Security, which may be asked by employers, employees, and others, through the Reporter. Address inquiries to The Editor, the Reporter, Danbury, N. C. Answers will be given here, in the order in which questions are received. This is an informational service and is not legal advice or service. In keeping with Social Security Board policy names will not be published.—Editor.

36) QUESTION: I have just started in business and am desirous of knowing what information I should keep in order to make monthly reports under the old age benefit taxing title of the Social Security Act.

ANSWER: The SS-1 form on which you will report the amount of taxes deducted from your employees and the amount you pay requires: Number of employees (2); taxable wages paid during the month; (3) employer's tax (one per cent. of No. 2); (4) credit or adjustment (which will not apply to first return); (5) total employer's tax; (one per cent. of No. 2); (7) credit or adjustment (no total employees' tax); (9) total application in first return; (8); amount of taxes (No. 8). You should also be sure and have each employee's account number.

(37) Q. How can I get a job in the old-age benefits office?

A. The Federal Bureau of Old-Age Benefits is a department of the Federal Government. All employees, with the exception of a few experts in the Bureau, are taken directly from Civil Service registers.

(38) Q. What must a person do in order to qualify for old-age benefits?

A. There are three requirements which qualify a person for old-age benefits: (1) He must be at least 65 years of age; (2) he must have earned not less than \$2,000 total wages from employment, not specifically exempted from the Act, after December 31, 1936, and before the age of 65; (3) he must have received wages from employment in some day in each of five years after December 31, 1936, and before the age of 65.

(39) Q. Who collects taxes under this Social Security Act?

A. The taxes provided by the Social Security Act are collected by the Bureau of Internal Revenue, governed by such rules and regulations as the Bureau may make and subject to such penalties as are set forth in the Act and regulations issued thereunder.

(40) Q. How many people must be employed in a store to have that store come under the Social Security Act?

A. For the old-age benefit section, one person is sufficient to bring a store under the Act. For the unemployment compensation section under Federal Act, eight or more employees are

**LETTER FROM SEN. REYNOLDS**

The visit of President Roosevelt to Roanoke Island, coming at a time when legislation of great importance to the south is pending in Congress and when North Carolina is making a strong bid for streams of vacation travel, is certain to be helpful to the state. And the fact that he accepted the invitation at a period when affairs in Washington demand close attention is evidence of his interest in the South.

From a historical standpoint, the President's trip to Roanoke Island has great significance. It means that perhaps for the first time a President of the United States will visit the place where was born the first child of English parentage in America and where the first settlement of the English race was attempted in the New World. The result will be that the eyes of the world will be focused on the Eastern shores of North Carolina.

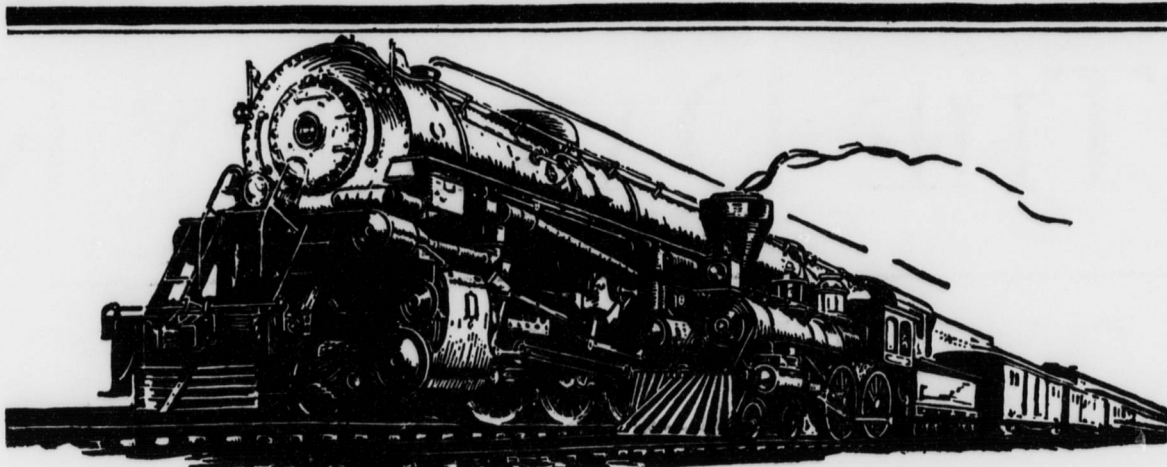
What this will mean to the economic development of the state and to strengthening its place on the travel map cannot be told adequately. It is certain to mean that the water-niched shores of Eastern N. C. will become a mecca for thousands in search of new travel thrills and adventure.

The President will undoubtedly take advantage of this opportunity to rededicate the national effort to continue to improve the economic stability of our people generally. It will be his first public address since making his appointment to the United States Supreme Court. It will be an address that comes near the end of the current session of Congress. And it will be made in a setting where the foundation was laid for our present system of Democracy.

I am happy that I shall be privileged to accompany the President to North Carolina. If I may again inject a personal thought into this column, I will say that I am hopeful that the opportunity will be afforded me to bring to the President's attention the situation in North Carolina from the standpoint of current legislation.

It is particularly important, if the current wage and hour bill is passed by Congress, that due regard be given to the differentials in the South as compared to other sections. Federal aid for the farmer, at a time when a bumper cotton crop threatens to mean falling prices, is imperative. Something must be done pending the time when new farm legislation is enacted. And there is evidence that when such legislation is drafted it will attempt to treat the farm problem on a more permanent basis than has been the case in the past.

One of the most hopeful signs in Congress at the moment is the desire of members of both the Senate and the House to spend more time in their respective states. During the last five years most legislation has been drafted on the basis of representation made to Congress by spokesmen for various cross sections of our people. The need for necessary. Under the State acts this varies according to the different States from one to eight persons.



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HERE you see one of the most modern freight locomotives used by American railroads. It develops 6,500 horsepower. It can haul freight 70 miles an hour. It can highball a string of loaded box cars more than a mile long.

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Take shippers, for instance. Costs, and therefore rates, are directly affected by the number of cars which modern locomotives can pull. If trains were as short as they were thirty-six years ago it would add more than three quarters of a billion dollars to the annual freight cost, based on 1935 traffic.

Or take wages. The railroads' ability to meet present-day pay rolls depends on low cost operation — and the length of the modern freight trains largely determines such costs.

Or take safety. Longer trains reduce the chance of grade crossing accidents and collisions, because the more trains you have on a track, the more chance of accidents. As a federal court recently said, "The frequency of train and train-service accidents is directly related to the number of train units operated."

Everyone knows the great safety record of the railroads today. And during the period from 1923 to 1936, when the length and speed of trains showed a striking increase, the frequency of train accidents of all sorts decreased 58.5 per cent, and head-on and rear-end collisions decreased 64 per cent.

SINCE 1923, the railroads have spent more than eight billion dollars in improvements, much of it to provide more powerful locomotives, larger and stronger cars, strengthened track and bridge structures, and reduced grades and curves that make possible modern methods of railroad operation including the running of longer, heavier and faster trains.

Here in plain terms is the great story of how the railroads keep abreast of the times.

American railroad rates are the lowest in the world; American railroad wages the highest.

For that, give a good part of the credit to the "big fellow" and the long modern trains he pulls.

WHEN freight depended on such motive power, as the little engine shown above, rates were three times as high and wages were only a fraction of what they are today. During the past fifteen years alone, the average revenue received by the railroads for hauling a ton of freight a mile has steadily declined until it is now less than one cent — a decrease of 23%.

**NORFOLK AND WESTERN RAILWAY**

speed has been evident on many occasions.

But with better conditions generally, it is important that members of Congress have a closer contact with constituents. The viewpoint of the man at the crossroads store and on the farm is much needed. The election of the membership of the House and a third of the membership of the Senate is not so far away. And these elections next year will be an index to public approval for the program now underway and contemplated.

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**Hints for Homemakers**  
By Jane Rogers

HERE is an idea that comes directly from one of the most famous kitchens in New York: Use 1/4 canned Hawaiian pineapple juice and 1/4 water whenever you baste meat. This gives it a new and different keenness of flavor. Try it the next time you roast meat.

Everyone who revels in an evening in the kitchen spent in candy making will want this recipe for Brazil nut fudge to add to her file of special candy recipes. Cut 2 ounces of chocolate into five or six pieces and put with 1/2 cup cold water into a heavy saucepan. Stir over a low fire until the chocolate is melted. Stir in 3 cups granulated sugar and add 1/2 cup milk. Stir over the fire until the sugar is dissolved. Boil over a medium flame until the thermometer reads 228° F. or until a soft ball will form when a little of the candy is dropped into cold water. Place pan in cold water and cool to 110° F. or until lukewarm. Add 1 cup ground Brazil nuts and stir until mixture begins to thicken and loses its shine. Pour into a wet pan upon which 1 cup of cut Brazil nuts have been sprinkled. Cool and cut into squares.

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