

GENERAL ORDERS, } QUARTERMASTER GENERAL'S OFFICE,  
No. 9. } WASHINGTON, D. C., Feb. 17, 1864.

The following section of an act of Congress, dated July 1, 1862, published in a circular from this office, September 22, 1862, is republished for the information and guidance of officers in this Department.

M. C. MEIGS,  
*Quartermaster General U. S. Army.*

“SEC. 86. *And be it further enacted,* That on an after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected, and paid on all salaries of officers, or payments to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, when exceeding the rate of six hundred dollars per annum, a duty of three per centum on the excess above the said six hundred dollars, and it shall be the duty of all paymasters and all disbursing officers under the Government of the United States, or in the employ thereof, when making any payments to officers and persons as aforesaid, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of three per centum, and shall, at the same time, make a certificate, stating the name of the officer or person from whom such deduction was made, and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the pay roll, receipts, or account of officers or persons paying such duty, as aforesaid, shall be made to exhibit the fact of such payment.”

An extract from a circular issued from the office of the Commissioner of Internal Revenue, dated October 8, 1862, reads as follows:

“5. Laborers and others in the service of the United States who are employed by the day, or for indefinite or uncertain periods of time, and who are not the occupants or holders of office under the Government, are not subject to the deduction of three per cent. on any excess of pay over the rate of \$600 per annum.”





