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OFFICE OF THE UNDERSECRETARY

# TREASURY DEPARTMENT

WASHINGTON

January 9, 1923.

Ida M. Tarbell,
120 East 19th Street,
New York, N. Y.

Madam:

Referring to your letter of December 29, 1922, requesting that you be furnished with a record of the moneys paid to Abraham Lincoln as President of the United States, you are advised as follows:

By the Act of September 24, 1789, the compensation of the President of the United States was fixed at $25,000 per annum, and the salary remained at this sum until increased to $50,000 per annum by the Act of March 3, 1873. The annual salary due President Lincoln, therefore, was $25,000, the records showing that the practice at that time was to issue monthly accountable warrants covering advances of funds to the President, the salary account being adjusted and closed at the expiration of each presidential term. The annual appropriation provided by Congress for the salary of the President was carried on the ledgers of the Treasury Department under the title, "Compensation of the President of the United States," and the first advance of funds to Abraham Lincoln from this appropriation was by warrant issued by this Department under date of April 5, 1861, amount $2,083.33, covering the salary due him for the first month of his administration.

For your information there is enclosed herewith a statement showing the date, number, and amount of each warrant drawn in his favor

under the appropriation covering the President's salary, the total amount advanced during each fiscal year, and the aggregate sum paid on account of President Lincoln's salary. It will be noted that beginning with warrant drawn under date of October 4, 1862, the amount of the monthly warrants was reduced from $2,083.33 (or $2,083.34) to $2,022.33 (or $2,022.34), and under date of August 3, 1864, the amount was reduced still further to $1,981.67 (or $1,981.66) per month. These deductions from the sums due President Lincoln for monthly salary were doubtless on account of the application of the provisions of Section 86 of the Revenue Act of July 1, 1862 (12 Stat., 473), levying an income tax on salaries of officers of the United States of 3 % on the excess of income above $600 per annum, and Section 123 of the Revenue Act of June 30, 1864 (13 Stat., 285), establishing an income tax rate on salaries of officers of the United States of 5% on the excess of income over $600 per annum.

The last advance to Abraham Lincoln was by warrant dated April 4, 1865, as his death occurred on April 15, 1865, the May warrant for the President's salary being issued under date of May 15, 1865, to his successor, Andrew Johnson. On January 6, 1866, however, a warrant for $992.99 was drawn by this Department in favor of the estate of Abraham Lincoln to cover the final adjustment of his salary account.

If any further detailed information is desired in connection with any of these advances or as to the final adjustment of the salary

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these being under the administrative jurisdiction of the Secretary of the Interior, through the superintendent in charge of the Capitol and Executive buildings and grounds.

In view, however, of the transfer of all papers formerly under the auditing offices of the Treasury Department to the General Accounting Office as hereinbefore referred to, there is no information now available in this Department as to the detailed items of expenditure under the appropriation for contingent expenses, or any of the other appropriations cited above, the records covering this information being under the control of the Comptroller General of the United States.

By direction of the Secretary:

Respectfully,

S. P. Gilbert

S. P. GILBERT, Jr.,
Under Secretary.

(1 enclosure)

Statement showing warrants issued by the Treasury Department covering advances made from the appropriation, "Compensation of the President of the United States", on account of salary due Abraham Lincoln.

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| Date of Issue. | Warrant Number. | Amount. | |
|---|---|---|---|
| April 5, 1861 | 6010 | $2,083.33 | |
| May 4, " | 6201 | 2,083.33 | |
| June 5, " | 6368 | 2,083.34 | |
| Total, Fiscal Year 1861 ..... | | | $6,250.00 |
| July 5, 1861 | 6467 | 2,083.33 | |
| Aug. 6, " | 6616 | 2,083.33 | |
| Sept. 5, " | 6862 | 2,083.34 | |
| Oct. 8, " | 7004 | 2,083.33 | |
| Nov. 4, " | 7148 | 2,083.33 | |
| Dec. 4, " | 7251 | 2,083.34 | |
| Jan. 4, 1862 | 7379 | 2,083.33 | |
| Feb. 6, " | 7497 | 2,083.33 | |
| March 5, " | 7714 | 2,083.34 | |
| April 5, " | 7921 | 2,083.33 | |
| May 5, " | 8191 | 2,083.33 | |
| June 5, " | 8372 | 2,083.34 | |
| Total, Fiscal Year 1862 ..... | | | 25,000.00 |
| July 3, 1862 | 8546 | 2,083.33 | |
| Aug. 5, " | 8655 | 2,083.33 | |
| Sept. 4, " | 8732 | 2,083.34 | |
| Oct. 4, " | 8805 | 2,022.33 | |
| Nov. 4, " | 8910 | 2,022.33 | |
| Dec. 4, " | 9002 | 2,022.34 | |
| Jan. 5, 1863 | 9114 | 2,022.33 | |
| Feb. 5, " | 9225 | 2,022.33 | |
| March 4, " | 9357 | 2,022.34 | |
| April 3, " | 9487 | 2,022.33 | |
| May 4, " | 9584 | 2,022.33 | |
| June 5, " | 9717 | 2,022.34 | |
| Total, Fiscal Year 1863 ..... | | | 24,451.00 |
| July 1, 1863 | 9808 | 2,022.33 | |
| Aug. 4, " | 9943 | 2,022.33 | |
| Sept. 4, " | 26 | 2,022.34 | |
| Oct. 3, " | 105 | 2,022.33 | |
| Nov. 4, " | 197 | 2,022.33 | |
| Dec. 4, " | 290 | 2,022.34 | |
| Jan. 4, 1864 | 380 | 2,022.33 | |

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| Date of Issue. | Warrant Number. | Amount. | |
|---|---|---|---|
| Feb. 4, 1864 | 499 | $2,022.33 | |
| March 4, " | 621 | 2,022.34 | |
| April 4, " | 763 | 2,022.33 | |
| May 4, " | 894 | 2,022.33 | |
| June 7, " | 1022 | 2,022.34 | |
| Total, Fiscal Year 1864 ..... | | | $24,268.00 |
| July 6, 1864 | 1111 | 2,022.33 | |
| Aug. 3, " | 1272 | 1,981.67 | |
| Sept. 3, " | 1384 | 1,981.66 | |
| Oct. 4, " | 1499 | 1,981.67 | |
| Nov. 4, " | 1628 | 1,981.67 | |
| Dec. 5, " | 1736 | 1,981.66 | |
| Jan. 5, 1865 | 1915 | 1,981.67 | |
| Feb. 4, " | 2111 | 1,981.67 | |
| March 3, " | 2277 | 4,137.00 | |
| April 4, " | 2492 | 1,981.67 | |
| Total, Fiscal Year 1865 ..... | | | 22,012.67 |
| (x) Jan. 6, 1866 | 5085 | 992.99 | |
| Total, Fiscal Year 1866 ..... | | | 992.99 |
| Grand total ..... | | | 102,974.66 |

(x) Warrant in favor of estate of Abraham Lincoln covering adjustment of salary account.

Division of Bookkeeping and Warrants,
January 9, 1923.

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