

lected, were formerly compiled by the Treasury Department and were carried quarterly in the BULLETIN. After 1950, however, the Bureau of Internal Revenue discontinued its procedure of accounting separately for social security and income taxes withheld. Since the amounts for the two taxes are now combined in one total, statistics on the social security taxes are no longer available from this source.

Because of the continuing interest in information on the amount of social security taxes paid in each internal revenue district, the Bureau of Old-Age and Survivors Insurance made plans to continue the series on social security tax collections as a byproduct of its regular wage and income record-keeping operations. The table shows for the first time data derived on this basis, for the fiscal year ended June 30, 1952; similar data will be published semiannually in the future.

From the record of employees' earnings and self-employment income that the Bureau maintains, it can determine the amount of social security taxes collected by applying the prevailing tax rate to total taxable earnings reported, after such earnings are tabulated according to internal revenue district.

Tabulations of taxable wages and self-employment income were prepared for periods most nearly comparable to the accounting cut-off periods in the Treasury Department series. Because of the differences in sources and in methods of deriving the data, the Bureau tabulations do not always include wage reports in the period in which they would have appeared in the former Treasury Department series. In general, however, the differences between the series are not believed to be significant, especially for periods of a year or longer.

As in the Treasury Department series, the amounts shown in the table represent taxes paid during the specified period in the various internal revenue districts, rather than taxes due on earnings during the period. In addition, some of the amounts involved may have been earned in one State and the taxes reported to a collector in a different State.

The estimates shown for the fiscal

Social security employment taxes by internal revenue collection district, fiscal year 1951-52¹

[In millions]

Internal revenue collection district in--	Contributions during fiscal year 1951-52 for wage and salary employment ²	Tax on self-employment income on forms processed through June 30, 1952 ³
Total	\$3,441.4	\$148.6
Alabama	30.1	1.7
Arizona	9.3	.7
Arkansas	12.4	1.2
California	275.6	9.3
Colorado	25.5	1.7
Connecticut	68.0	2.5
Delaware	23.4	.4
District of Columbia	25.5	.4
Florida	39.1	2.5
Georgia	45.0	2.0
Idaho	7.9	.7
Illinois	290.7	10.9
Indiana	67.3	4.0
Iowa	32.0	3.7
Kansas	21.5	1.9
Kentucky	27.6	2.0
Louisiana	29.8	1.7
Maine	12.7	.9
Maryland	44.3	1.9
Massachusetts	123.2	3.9
Michigan	219.8	7.1
Minnesota	53.4	3.4
Mississippi	11.7	.9
Missouri	89.2	4.4
Montana	6.6	.7
Nebraska	20.1	1.7
Nevada	3.6	.2
New Hampshire	3.9	.6
New Jersey	113.3	6.5
New Mexico	7.1	.5
New York	632.0	15.7
North Carolina	49.9	2.4
North Dakota	3.9	.5
Ohio	228.1	9.5
Oklahoma	32.0	2.0
Oregon	29.0	2.6
Pennsylvania	297.1	11.2
Rhode Island	19.9	.9
South Carolina	21.1	1.0
South Dakota	4.5	.7
Tennessee	35.8	2.0
Texas	115.5	7.3
Utah	10.2	.6
Vermont	5.2	.3
Virginia	42.6	2.2
Washington	49.6	2.9
West Virginia	27.0	1.3
Wisconsin	71.8	4.2
Wyoming	3.4	.3
Alaska	2.7	.1
Hawaii	9.2	.5
Puerto Rico	5.5	.2
Virgin Islands	.1	(⁴)

¹ Amounts shown are not equal to deposits into the old-age and survivors insurance trust fund during the specified period but are estimates based on earnings reports processed in the Bureau of Old-Age and Survivors Insurance during specified accounting periods. State totals represent collections made in internal revenue districts in the respective States and do not necessarily comprise contributions with respect to employment within the State in which the internal revenue districts are located; amounts shown may not add to totals due to independent rounding of components and totals.

² Excludes contributions based on employment in State and local governments since these payments are not considered to be taxes. Amounts are based on the contribution rate of 1½ percent each for the employee and employer.

³ Represent taxes paid on self-employment annual income up to \$3,600, at the rate of 2¼ percent.

⁴ Less than \$50,000.

year 1951-52 are based on employer reports and self-employment income schedules processed in the Bureau's Division of Accounting Operations. In order to obtain the estimated amount of taxes from these wage and income reports, the reports are separated into the different tax-rate periods and the appropriate rates applied to yield the combined employee-employer or self-employment tax amount for each district. Contributions for covered employment in State and local governments are excluded from the table, although they may be included in future reports. These contributions, which are based on voluntary agreements entered into by the State and local governments with the Federal Government, are not considered taxes under the law.

The total tax amount for internal revenue districts in all States differs from the total Federal insurance contributions shown monthly in the BULLETIN tables (Current Operating Statistics section) that present data on the old-age and survivors insurance trust fund. The State table includes estimates of the amount of contributions that, because of the time lag, may not yet have been deposited in the trust fund. An additional reason for the difference is that the trust fund data include deposits made by State and local governments.

Employers, Workers, and Wages, Third Quarter, 1952

An estimated 46.5 million workers earned taxable wages in employment covered by old-age and survivors insurance in July-September 1952, and the total number of workers in covered employment in the same 3 months is estimated at 47.5 million. Both estimates exclude self-employed persons covered under the program. The number of workers with taxable wages was 2.2 percent higher than the number in the third quarter of 1951 and 1.1 percent greater than that in April-June 1952; the total number in covered employment was 2.2 percent greater than the totals in both earlier periods.

Estimated number of employers¹ and workers and estimated amount of wages in employment covered under old-age and survivors insurance, for specified periods, 1940-52²

[Corrected to May 20, 1953]

Year and quarter	Employers reporting wages ³ (in thousands)	Workers with taxable wages during period ³ (in thousands)	Taxable wages ³		All workers in covered employment during period ⁴ (in thousands)	Total payrolls in covered employment ⁴	
			Total (in millions)	Average per worker		Total (in millions)	Average per worker
1940.....	2,500	35,393	\$32,974	\$932	35,393	\$35,668	\$1,008
1941.....	2,646	40,976	41,848	1,021	40,976	45,463	1,110
1942.....	2,655	46,363	52,939	1,142	46,363	58,219	1,256
1943.....	2,394	47,656	62,423	1,310	47,656	69,653	1,462
1944.....	2,469	46,296	64,426	1,392	46,296	73,349	1,584
1945.....	2,614	46,392	62,945	1,367	46,392	71,560	1,543
1946.....	3,017	48,845	69,088	1,414	48,845	79,260	1,623
1947.....	3,246	48,908	78,372	1,602	48,908	92,449	1,890
1948.....	3,298	49,018	84,122	1,716	49,018	102,255	2,086
1949.....	3,316	46,796	81,808	1,748	46,796	99,989	2,137
1950 ⁵	3,340	48,100	87,498	1,819	48,100	109,804	2,283
1951 ⁶	4,220	54,500	110,948	2,036	54,500	133,800	2,455
1946							
January-March.....	2,287	36,038	16,840	467	36,038	17,397	483
April-June.....	2,416	38,055	17,845	469	38,153	19,079	500
July-September.....	2,478	39,670	17,709	446	40,228	20,222	503
October-December.....	2,513	37,945	16,694	440	39,930	22,562	565
1947							
January-March.....	2,509	38,765	20,805	537	38,765	21,497	555
April-June.....	2,587	39,801	20,655	519	40,175	22,245	554
July-September.....	2,617	40,255	19,556	486	41,155	23,035	560
October-December.....	2,609	37,448	17,357	463	40,748	25,672	630
1948							
January-March.....	2,588	39,560	23,080	583	39,560	23,923	605
April-June.....	2,690	40,245	22,708	564	40,524	24,688	609
July-September.....	2,699	40,585	21,150	521	41,675	25,700	617
October-December.....	2,661	36,790	17,184	467	41,540	27,964	673
1949							
January-March.....	2,639	38,162	23,376	613	38,162	24,254	636
April-June.....	2,693	38,691	22,571	585	38,864	24,570	632
July-September.....	2,697	38,333	20,160	526	39,601	24,971	631
October-December.....	2,692	34,529	15,701	455	39,477	26,194	664
1950							
January-March ⁶	2,671	37,400	23,480	628	37,400	24,316	650
April-June ⁶	2,766	39,200	24,052	614	39,500	26,210	664
July-September ⁶	2,768	40,400	22,382	554	41,800	28,165	674
October-December ⁶	2,741	36,200	17,574	485	41,700	31,113	746
1951							
January-March ⁶	3,652	43,600	30,175	692	43,600	30,900	709
April-June ⁶	3,630	45,200	30,515	675	45,500	32,900	723
July-September ⁶	3,609	45,500	27,658	608	46,500	34,000	731
October-December ⁶	3,620	41,800	22,600	541	46,500	36,000	774
1952							
January-March ⁶	3,580	45,000	33,200	738	45,000	34,000	756
April-June ⁶	3,650	46,000	32,500	707	46,500	35,000	753
July-September ⁶	3,630	46,600	29,000	624	47,500	36,000	758

¹ Number corresponds to number of employer returns. A return may relate to more than 1 establishment if employer operates several separate establishments but reports for concern as a whole.

² Data exclude joint coverage under the railroad retirement and old-age and survivors insurance programs.

³ For quarterly and annual data for 1937-39 see the *Bulletin*, February 1947, p. 31. Quarterly data for other years were in the August 1947, February 1948, and January 1953 issues.

⁴ For a description of the series and quarterly data for 1940 see the *Bulletin*, August 1947, p. 30. Quarterly data for other years were in the February 1948 and January 1953 issues.

⁵ Preliminary.

⁶ Preliminary; includes data for new coverage under the 1950 amendments, except for newly covered self-employed persons and their earnings. In 1951 an estimated 58 million persons, including the self-employed, had taxable earnings of \$120.1 billion, or \$2,071 per person with taxable earnings.

The estimates of total and average taxable wages reflect the usual seasonal decline. Total taxable wages amounted to \$29.0 billion—10.8 percent less than the total in the preced-

ing quarter and 4.9 percent higher than that in July-September 1951. The average amount earned per worker was \$624. This amount represented a drop of 11.7 percent from

the average in April-June 1952 and an increase of 2.6 percent from that in the third quarter of 1951.

The seasonal decline in average taxable wages was sharper than that in 1951, because the steel strike reduced the level of average hourly earnings, average weekly hours, and average weekly earnings in manufacturing industries in July 1952. This factor also held to only 0.7 percent the increase in the average wage (estimated at \$758) per worker in covered employment from the April-June 1952 average, in contrast to the 1.1 percent increase from the second to the third quarter of 1951.

An estimated 3.6 million employers reported payment of taxable wages in the third quarter of 1952. This number represented an increase of 0.6 percent from the total in the corresponding quarter of 1951, but it was 0.5 percent less than that in April-June 1952.

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