

statement calling attention to the celebration of United Nations Day on October 24. By unanimous vote of the General Assembly of the United Nations, the day is to be devoted to "making known to the people of the world the aims and achievements of the United Nations."

To those engaged in the work of social security and social welfare generally, the day has a special significance, Mr. Altmeyer pointed out. "The United Nations Charter undertakes to promote not only the international political arrangements that are imperative in bringing about a peaceful world but also the economic and social conditions among the peoples of all nations that are necessary to maintain such a world. The Charter repeatedly affirms these two fundamental and inseparable purposes—the promotion of peace and the promotion of what we have come to call social security—recognizing that we cannot achieve either unless we achieve both."

Mr. Altmeyer listed some of the areas in which international action for social welfare has been notably successful. The international welfare services initiated by the United Nations Relief and Rehabilitation Administration and continued by the United Nations Social Activities Division, he declared, have formed "the nucleus of a good international technical service . . . reaching far and wide through its fellowship program, its expert consultants, seminars, films, and literature." He cited also the work of the International Refugee Organization and of the International Children's Emergency Fund, the International Labor Organization's increased activity in promoting social security systems, and the bilateral and regional arrangements that have been made to extend eligibility for social security benefits.

"Poverty, hunger, and social unrest in any part of the world are a threat to world peace and security," Mr. Altmeyer concluded, and it is "our responsibility to do whatever we can to attempt to promote security and remove the factors causing these conditions so that true international peace and security can be obtained. In that task we must all work together."

## Notes and Brief Reports

### Reporting of Tips Under the Connecticut Unemployment Insurance Law\*

A change in the Connecticut unemployment insurance law relating to the method of computing the amount of tips to be reported as wages has apparently reduced the amount of tips reported. Before July 1, 1947, the law required that the average amount of tips be estimated and determined in accordance with administrative regulation. Under this regulation the amount could be estimated by an agreement between an employer and his employees or by any other equitable manner, provided the agreement or statement of method was filed with the State administrator. The latter had to approve the amount reported and could substitute other figures if he felt that the amount originally reported was not equitable.

At legislative hearings, many employers objected to this provision on the grounds that there was no equitable method of estimating gratuities. Employers frequently protested to the Connecticut Employment Security Division concerning the Division's computation of the amount of tips to be taxed as wages.

\*Prepared by David Pinsky, Director of Research, Connecticut Employment Security Division.

Effective July 1, 1947, the law was amended to provide that "whenever tips or gratuities are paid directly to an employee by a customer of an employer the amount thereof which is accounted for by the employee to the employer shall be considered wages for the purposes of this chapter." Under new administrative regulations implementing this provision the employee fills out a Certificate of Tips Reported, listing the amount of tips he reports to his employer. The latter signs the form, returns a copy to the employee, keeps the original for his file, and adds to the other wages reported to the agency the tips reported on the certificate. The amount of tips is now separately reported on the quarterly contribution report.

During the third quarter of 1947, tips were reported by 303 firms, most of them in the restaurant business (table 1). The ratio of tips reported to taxable wages for these firms averaged 5.5 percent and ranged from 2.4 percent in bowling alleys to 11.7 percent for country clubs. For all firms in industries in which tipping is customary, the ratio of tips reported to taxable wages ranged from 0.2 to 1.4 percent. While accurate figures are not available on the amount of tips reported under the earlier provision, agency auditors estimated that reported tips ranged from 5 to 20 percent of the taxable pay rolls in the

TABLE 1.—Selected data on employers reporting tips and all employers in industries in which tips were reported, Connecticut, July–September 1947

Industry	Employers reporting tips						All covered employers				
	Number of firms	Number of employees, August 1947	Average size of firm	Taxable wages	Tips reported		Firms		Average size of firm	Taxable wages	Ratio (percent) of tips reported to all taxable wages
					Amount	Percent of taxable wages	Number	Percent reporting tips			
Total.....	303	5,087	16	\$2,346,688	\$128,936	5.5	-----	-----	-----	-----	-----
Taxicabs.....	7	147	21	74,444	2,426	3.3	47	15	19	\$391,898	0.6
Restaurants.....	220	2,503	11	1,159,077	67,283	5.8	1,604	14	9	6,131,739	1.1
Hotels.....	30	1,602	50	735,502	35,099	4.8	200	15	30	2,466,372	1.4
Beauty parlors and barbershops.....	19	148	8	71,610	5,900	8.2	133	14	8	489,157	1.2
Bowling alleys.....	7	46	7	13,319	323	2.4	118	6	5	158,212	.2
Country clubs.....	6	196	32	101,532	11,908	11.7	93	6	19	853,969	1.4
Miscellaneous.....	14	445	31	191,204	5,997	3.1	-----	-----	-----	-----	-----

industries in which tipping is customary. It would appear that only 5 to 10 percent of the amount of tips formerly included in the taxable pay roll and in individual earnings reports was reported voluntarily during the third quarter of 1947. While practically all firms in the industries listed in table 1 reported or were assessed for tips under the earlier provision, only 6 to 15 percent reported tips during the third quarter of 1947.

## Family Benefits in Current-Payment Status, June 30, 1948

At the end of June 1948, at least one member of an estimated 1.5 million families was receiving monthly benefits under the old-age and survivors insurance program. Table 8 on page 24 shows a distribution of these families by family classification and the average family benefit for each classification as of June 30, 1948, 1947,<sup>1</sup> and 1946.

The distribution of these families according to the family classification of beneficiaries actually receiving benefits is considerably different from that of all families in which one or more family members are entitled to benefits, since one beneficiary may be receiving benefits while the benefit of another entitled member of the family is suspended. For example, fewer families consisting of a widowed mother and child or children and more families consisting of only a child or children were in receipt of benefits than were on the rolls, because more widowed mothers than surviving children had their benefits withheld as of June 30, 1948.

The average family benefit for each family classification increased during the 2-year period June 30, 1946-June 30, 1948, mainly because the average award rose. The latter increase was due in large measure to the change in the method of computing primary benefit amounts, as authorized by the 1946 amendments; the

<sup>1</sup> Estimates as of June 30, 1947, published in the October 1947 *Bulletin*, have been revised on the basis of tabulated data as of December 31, 1947.

higher wages on which the benefits were based; and the increased number

of annual increments used in computing benefit amounts.

# Recent Publications in the Field of Social Security\*

## Social Security Administration

KLEM, MARGARET C.; HOLLINGSWORTH, HELEN; and MISER, ZELMA A. *Medical and Hospital Services Provided Under Prepayment Arrangements—Trinity Hospital, Little Rock, Arkansas, 1941-42*. Washington: U. S. Govt. Print. Off., 1948. 276 pp. (Bureau of Research and Statistics Memorandum No. 69.) \$1. Processed.

Describes the 24-month experience of one voluntary, prepayment medical care organization and shows the "demand for preventive services, the degree to which consultations are held with physicians early in illness, the extent to which laboratory and X-ray facilities are used, and the amount of service provided for certain diagnostic groups."

## General

BLUMENTHAL, LOUIS H. *Administration of Group Work*. New York: Association Press, 1948. 220 pp. \$3.50.

Discusses the processes of administration and the dynamics of individual and group behavior.

BOLIVIA. CAJA DE SEGURO Y AHORRO OBRERO. "El Programa Constructivo de Obras Sociales de la Caja de Seguro y Ahorro Obrero." *Protección Social*, La Paz, Vol. 10, Apr. 1948, pp. 18-24.

Reviews various activities of the Bolivian Insurance and Compulsory Savings Fund, among them hospital construction and low-cost housing.

CHAPIN, F. STUART. *Experimental Designs in Sociological Research*. New York: Harper and Brothers, 1947. 206 pp. \$3.

Presents nine studies illustrating the method of experimental design.

\*The inclusion of prices of publications in this list is intended as a service to the reader, but orders must be directed to publishers or booksellers and not to the Social Security Administration or the Federal Security Agency. Federal publications for which prices are listed should be ordered from the Superintendent of Documents, U. S. Government Printing Office, Washington 25, D. C.

INTERNATIONAL LABOR OFFICE. *Vocational Training of Adults in the United Kingdom*. Geneva: The Office, 1948. 88 pp. (Vocational Training Monograph No. 1.) 50 cents.

This monograph, the first of a series on vocational training and retraining in different countries, outlines the action taken by the British Government in organizing special training centers for adult workers to ensure an adequate supply of skilled labor for essential industries.

INTERNATIONAL SOCIAL SECURITY ASSOCIATION. *Eighth General Meeting, Geneva, 4 to 9 October 1947. Proceedings, Reports and Resolutions, Constitution and Standing Orders*. Montreal: General Secretariat, 1948. 440 pp. \$5.

NATIONAL COMMITTEE ON IMMIGRATION POLICY. *International Migration and One World*. New York: The Committee, 1948. 107 pp. 25 cents. Discusses the problem of displaced persons and refugees.

NATIONAL INDUSTRIAL CONFERENCE BOARD. *An Appraisal of Official Economic Reports*. New York: The Board, 1948. 70 pp. (Studies in Business Economics No. 16.) 50 cents.

ROSENTHAL, ROBERT J. "Organized Labor's Social Security Program: 1948." *Social Forces*, Baltimore, Vol. 26, Mar. 1948, pp. 337-342. \$1.

SAUVY, ALFRED. "Some Aspects of the International Migration Problem." *International Labour Review*, Geneva, Vol. 58, July 1948, pp. 18-37. 50 cents.

"Social Security in Czechoslovakia." *International Labour Review*, Geneva, Vol. 58, Aug. 1948, pp. 151-186. 50 cents.

Describes the present system.

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION. *Report of the Director General to the Council for the Period 1 July 1947 to 31 December 1947 and Summary of Operations 9 November 1943 to 31 December 1947*. Washington: The Administration, 1948. 370 pp.