

1952 than in 1951 for both men and women, but the decrease was much more moderate for men. The 2.3 million account numbers issued to men represented a decrease of 5.2 percent, compared with a corresponding decline of 17 percent for women. While in every quarter of 1952 the number of applications received from women was smaller than in the corresponding quarter of 1951, this was not the situation for men. The 800,000 accounts established for men in January-March 1952—the first quarter reflecting the heavy registration of the self-employed—was one-third larger than in the same quarter a year earlier. In 1952, for the first time since 1941, men formed a majority of all applicants.

The 2.3 million account numbers issued to persons under age 20 represented a drop of 9.4 percent from the

1951 figure (table 3). Applicants in these ages in 1952 were by and large new entrants into the labor market, while in 1951 they included many persons already working in employments newly covered by the amendments. Although there was a decrease in the absolute number of accounts established for persons in this age group, the proportion they formed of all applicants increased to 53 percent in 1952, as against 51 percent in the preceding year (table 5).

The number of applicants in all the age groups between 20 and 49 was smaller in 1952 than in 1951, but it was larger by 9.1 percent for those aged 50 and over. The increase in the older age group was entirely attributable to the substantial gain registered by men—49 percent; applications filed by women dropped 26 percent. Most

Table 3.—Distribution of applicants for account numbers, by sex and age, 1952 and 1951

Age group	Total			Male			Female		
	1952	1951	Percentage change	1952	1951	Percentage change	1952	1951	Percentage change
Total 1..	4,362,055	4,923,429	-11.4	2,291,403	2,418,052	-5.2	2,070,652	2,505,377	-17.4
Under 20.....	2,297,742	2,537,114	-9.4	1,208,883	1,373,921	-12.0	1,088,859	1,163,193	-6.4
20-24.....	308,832	391,562	-21.8	141,413	181,404	-22.0	164,919	210,158	-21.5
25-29.....	148,569	225,588	-35.0	70,147	113,918	-38.4	76,422	111,670	-31.6
30-34.....	138,492	207,970	-33.4	57,470	90,022	-36.2	81,022	117,948	-31.3
35-39.....	164,900	246,569	-33.1	59,853	91,681	-34.7	105,047	154,888	-32.2
40-44.....	202,520	258,905	-21.8	82,011	94,822	-13.5	120,509	164,083	-26.6
45-49.....	221,179	244,821	-9.7	106,868	94,294	+13.3	114,311	150,527	-24.1
50-54.....	221,222	220,919	+0.1	123,876	90,080	+37.5	97,346	130,839	-25.6
55-59.....	217,252	204,848	+6.1	136,298	90,241	+51.0	80,954	114,607	-29.4
60 and over.....	445,847	385,133	+15.8	304,584	197,669	+54.1	141,263	187,464	-24.6
60-64.....	192,853	175,248	+10.0	126,018	84,289	+49.5	66,835	90,959	-26.5
65-69.....	131,242	121,180	+8.3	89,969	62,366	+44.3	41,273	68,814	-20.8
70 and over.....	121,752	88,705	+37.3	88,597	51,014	+73.7	33,155	37,691	-12.0

<sup>1</sup> Excludes 1,296 applicants in 1952 (906 men and 390 women) and 3,691 applicants in 1951 (2,436 men and 1,255 women) whose ages were not reported.

Table 4.—Distribution of applicants for account numbers, by sex, race, and age group, 1952

Age group	Total			Male			Female		
	Total	White <sup>1</sup>	Negro	Total	White <sup>1</sup>	Negro	Total	White <sup>1</sup>	Negro
Total.....	4,363,351	3,934,464	428,887	2,292,309	2,003,195	199,114	2,071,042	1,841,269	229,773
Under 15.....	250,424	224,139	26,285	170,510	149,586	20,924	79,914	74,553	5,361
15-19.....	2,047,318	1,823,992	218,326	1,038,373	919,637	118,736	1,008,945	909,355	99,590
20-29.....	756,293	637,083	119,210	328,883	283,662	35,221	427,410	343,421	83,989
30-39.....	862,173	810,829	51,344	449,053	432,445	16,608	413,120	378,384	34,736
40-49.....	192,853	186,730	6,123	126,018	123,057	2,961	66,835	63,673	3,162
50-59.....	131,242	126,952	4,290	89,969	87,581	2,388	41,273	39,371	1,902
60 and over.....	121,752	118,671	3,081	88,597	86,460	2,137	33,155	32,211	944
Unknown.....	1,296	1,068	228	906	767	139	390	301	89

<sup>1</sup> Represents all races other than Negro.

Table 5.—Percentage distribution of applicants for account numbers, by age, 1952 and 1951

Age group	Total		Male		Female	
	1952	1951	1952	1951	1952	1951
Total.....	100.0	100.0	100.0	100.0	100.0	100.0
Under 20.....	52.7	51.5	52.8	56.8	52.6	46.4
20-29.....	37.1	40.6	34.0	35.0	40.6	46.1
20-29.....	10.4	12.5	9.2	12.2	11.7	12.8
30-39.....	7.0	9.2	5.1	7.5	9.0	10.9
40-49.....	9.7	10.2	8.2	7.8	11.3	12.6
50-59.....	10.1	8.6	11.4	7.5	8.6	9.8
60 and over.....	10.2	7.8	13.3	8.2	6.8	7.5
60-64.....	4.4	3.6	5.5	3.5	3.2	3.6
65-69.....	3.0	2.5	3.9	2.6	2.0	2.3
70 and over.....	2.8	1.8	3.9	2.1	1.6	1.5

middle-aged and older applicants no doubt had been regularly self-employed and therefore had not needed an account number until the 1950 amendments brought them into coverage.

This same reason apparently explains also the comparatively large volume of accounts established for persons aged 60 and over. The 446,000 applications received from persons in this age group represented a 16-percent increase from the number in 1951; they formed 10 percent of all applications, the highest proportion on record. As might be expected, this increase was entirely due to the elderly men, who accounted for 68 percent of all applicants in this age group in 1952 as against 51 percent in 1951.

Both the absolute and relative numbers of accounts established for Negroes dropped sharply from the unusually large number in 1951, when many Negroes engaged in newly covered domestic employment applied for account numbers. The 429,000 applications received from Negroes (table 4) represented a drop of 39 percent from the 1951 total. Negroes formed only 9.8 percent of all applicants, the smallest proportion on record.

## Social Security Employment Taxes

Statistics on taxes under the Federal Insurance Contributions Act, showing the internal revenue districts in which the contributions were col-

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 1951-52<sup>1</sup>

[In millions]

Internal revenue collection district in--	Contributions during fiscal year 1951-52 for wage and salary employment <sup>2</sup>	Tax on self-employment income on forms processed through June 30, 1952 <sup>3</sup>
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	( <sup>4</sup> )

<sup>1</sup> 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.

<sup>2</sup> 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.

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

<sup>4</sup> 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.