

received. No appropriations or adjustments are made for such taxes received after 1952.

Employee tax overpayments now usually occur as the result of employment in the course of a year by more than one employer, each of whom withholds the tax on the wages he pays, up to the maximum covered amount. Overpayment may also occur in employment by a single employer as the result of erroneous deductions. Under the Social Security Act of 1935, the first \$3,000 received by an employee from each of his employers was subject to the employee as well as the employer tax and was creditable for purposes of benefit computation. Wage records show wages of \$9,000, \$12,000, and even higher for 1937, 1938, and 1939—the only years in which this provision was effective. No monthly payments were ever made under the 1935 benefit formula. Even under the present law, however, when a starting date of December 31, 1936, is

used in computing benefits, all creditable wages for 1937-39 are included in the computation, but if inclusion of these wages yields an average monthly wage of more than \$250 the average must be reduced to that amount. It is evident that the additional wage credits received because of multiple employment in 1937-39 could have a considerable, favorable effect on the benefit payable.

The original refund provision pertained only to erroneous payments. The 1939 amendments provided that, beginning in 1940, only the first \$3,000 of the employee's total wages in the calendar year could be counted for benefit purposes and that the employee could properly be taxed for only that amount. Refunds could be claimed on employee taxes on wages in excess of \$3,000.

In the fiscal years 1940-41 through 1951-52 a total of \$36.8 million was refunded to employees for tax overpayments on wages paid in the calendar years 1940-50. These refunds

were paid from the general funds of the Treasury; no compensating deductions were made from the trust fund, which had received the tax payments. It was not until the 1950 amendments that provision was made to reimburse the general funds of the Treasury for the amount of employee refunds. Such reimbursement was not retroactive but began with refunds of overpayments on 1951 wages. The new provision (now section 201 (g) (2)) directed the Managing Trustee "to pay from time to time from the trust fund into the Treasury the amount estimated by him as taxes which are subject to refund" and to adjust these amounts as later returns indicated necessary. Reimbursements of estimated refunds have been transferred from the trust fund to the Treasury's general funds on an annual basis; beginning in 1952, each transfer pertains to employee overpayments in the preceding year. These reimbursements are the only items subtracted from gross appropriations and State deposits to yield a net contribution figure. To tie in with the gross figure, they are usually subtracted from the employee contributions for the year in which the Treasury is reimbursed. In data prepared for certain special use—national income accounting, for example—refunds are deducted from employee contributions for the preceding year, the year in which the wages were earned and the overpayment was made.

Table 2.—Payments into the old-age reserve account and the old-age and survivors insurance trust fund from contributions by employers, employees, and the self-employed, calendar years 1937-56<sup>1</sup>

[In millions, rounded independently]

Calendar year	Gross appropriations	Deposits by States	Total gross appropriations and deposits	Refunds of employee overpayments	Net appropriations and deposits			
					Total	From employer contributions	From employee contributions	From self-employed contributions
Total.....	\$44,378	\$589	\$44,967	\$249	\$44,718	\$21,761	\$21,512	\$1,445
1937.....	765	---	765	---	765	382	382	---
1938.....	360	---	360	---	360	180	180	---
1939.....	580	---	580	---	580	290	290	---
1940.....	325	---	325	---	325	162	162	---
1941.....	789	---	789	---	789	395	395	---
1942.....	1,012	---	1,012	---	1,012	506	506	---
1943.....	1,239	---	1,239	---	1,239	620	620	---
1944.....	1,316	---	1,316	---	1,316	658	658	---
1945.....	1,285	---	1,285	---	1,285	643	643	---
1946.....	1,295	---	1,295	---	1,295	648	648	---
1947.....	1,557	---	1,557	---	1,557	778	778	---
1948.....	1,685	---	1,685	---	1,685	842	842	---
1949.....	1,666	---	1,666	---	1,666	833	833	---
1950.....	2,667	---	2,667	---	2,667	1,334	1,334	---
1951.....	3,355	9	3,363	---	3,363	1,682	1,682	---
1952.....	3,814	38	3,852	33	3,819	1,852	1,819	149
1953.....	3,918	67	3,986	40	3,945	1,875	1,834	236
1954.....	5,119	95	5,214	51	5,163	2,497	2,446	221
1955.....	5,661	118	5,779	66	5,713	2,730	2,664	319
1956 <sup>2</sup> .....	5,968	262	6,230	58	6,172	2,855	2,797	520

<sup>1</sup> For fiscal years 1936-37 to 1939-40 total appropriations are less than total tax collections (contributions) by \$141.3 million; for July 1940-December 1950 equals taxes collected; from January 1951 to date equals amounts appropriated (estimated tax collections). Excludes transfers from general funds totaling \$15.4 million appropriated in the fiscal years 1946-47 to 1950-51 to meet costs of benefits payable to survivors of certain World War II veterans. For calendar years 1937-49, employer-employee tax rate was 1 percent each on first \$3,000 of wages; for 1950, employer-employee rate was 1½ percent each on

first \$3,000; for 1951-53, employer-employee rate was 1½ percent each and the rate for the self-employed was 2¼ percent on first \$3,600 of earnings; for 1954, employer-employee rate was 2 percent each and the rate for the self-employed was 3 percent on first \$3,600; beginning 1955, employer-employee rate was 2 percent each and the rate for the self-employed 3 percent on first \$4,200.

<sup>2</sup> Preliminary.

<sup>3</sup> Includes \$4.1 million adjustment for estimated refunds, not allocated to specific earlier year.

## Staff in Public Child Welfare Programs, 1956\*

Each year in the past decade has witnessed a growth in the number of employees in the child welfare programs of State and local agencies. The level of education of employees in professional positions has risen in terms of both the proportion having a college degree and the proportion having full professional training in social work. The numerical increase in personnel has resulted

\* Adapted from the report by Seth Low, *Staff in Public Child Welfare Programs: 1956, With Trend Data 1946-1956*, (Children's Bureau Statistical Series, No. 41, 1957).

in wider geographic distribution and greater availability of services than in 1946. A declining trend in the caseloads carried by child welfare workers and a rise in their median salary have presumably contributed to the growth in numbers and quality of personnel and have made possible better services for children.

More than 5,600 professional workers were employed full time in the child welfare programs of State and local public welfare agencies in June 1956—3 percent more than in June 1954. The rise occurred despite a decline in 21 States.

Services to children were also being provided in June 1956 by 4,299 general welfare workers whose primary concern is the public assistance programs but who devote part of their time to children not in assistance families. Clerical employees in the public child welfare programs numbered 1,714. This report, however, covers only the 5,628 full-time professional employees (directors, director-workers, consultants, supervisors, specialists, and caseworkers) in the public child welfare programs in States that receive Federal funds under the Social Security Act for their child welfare services.

In 1956 half (1,623) of the Nation's counties, with three-fourths of the Nation's child population, had available the services of full-time child welfare caseworkers and director-workers—the two categories that render direct services to children. Of these counties, 882 were single-county areas, served by one or more workers, and 741 were in multiple-county areas that included from 2 to 10 or more counties. One worker in 10 served multiple-county areas. In counties with full-time workers the ratio of workers to children under age 21 was 1.0 to 10,000; the ratio for the country as a whole was 0.7 to 10,000.

Thirty percent more counties had full-time public child welfare workers in 1956 than in 1946. The increase was more rapid in the rural counties (counties in which less than half the population lives in urban places, as defined in the 1950 Census) than in the urban counties—37 percent and 17 percent, respectively. Despite the more rapid increase in the rural counties, fewer than half

of them had available the services of a full-time worker in 1956, in contrast to two-thirds of the urban counties.

The States vary widely in the availability of full-time child welfare workers. In the highest-income States, as measured by per capita personal income, 73 percent of the counties had full-time workers available, and 85 percent of the child population in these States lived in these counties. Sixty-seven percent of the child population in the lowest-income States lived in the 50 percent of the counties that had full-time workers available. In the middle-income States, 34 percent of the counties and 60 percent of the children had workers available.

The eastern half of the country (excluding large parts of the South) and the Far West have the greatest number of public child welfare employees. The three States with the largest number of workers (New York, 891; California, 514; and Ohio, 359) together employed almost a third of all these workers in 1956, although they had only a fifth of the United States population under age 21. Among the regions the Northeast had the highest proportion (82 percent) of the counties with public child welfare workers, and 80 percent of the region's child population lived in these counties. The South, where many of the rural and low-income States are found, is the region least

adequately served. Only 43 percent of the counties, with 62 percent of the region's children, had full-time workers.

*Source of funds.*—Local, State, and Federal governments all participate in financing the public child welfare programs (table 1). Nearly three-fourths of the full-time professional employees were paid entirely from State and local funds in 1956; the others were paid either in whole or part from Federal grants-in-aid for child welfare services. In the 49 States for which data are comparable, the number of persons in professional positions paid from State and local funds rose 8 percent from 1954 to 1956, and the number paid from Federal funds declined 8 percent.

During the 10 years ended June 1956 the total number of full-time professional employees went up continuously (table 2). Comparable data for the period are available for 48 States; in these States the increase was 82 percent, with the rate of growth substantially greater in the first half of the decade (58 percent) than in the second half (10 percent).

In all but 1 of the 10 years the number of these workers paid from State and local funds increased; the total increase from 1946 to 1956 was 61 percent. The decline occurred in 1952, when more workers were paid from Federal funds than in any other year. After 1952 the number paid from Federal funds leveled off generally as a result of changes in Federal appropriation policy. The gradual increase since that year is attributable entirely to increased expenditures from State and local funds.

*Caseloads.*—The average caseworker in 1956 served 53 children. On June 30, 1956, 17 percent of the caseworkers were serving fewer than 25 children, but 15 percent served 100 or more. Not reflected in these caseload statistics, however, were such types of work as foster-home findings, investigation of homes for licensing, and development of community resources. As a result, statistics on the children served give only a rough measure of the workload.

The trend during the past 10 years has been toward lower caseloads. The median dropped 25 percent—from 71

Table 1.—Number of full-time professional child welfare employees of public child welfare agencies, by source of funds for salaries or travel, June 30, 1946–June 30, 1956<sup>1</sup>

End of June	Total	Number of full-time professional employees paid from—	
		State and local funds only	Federal child welfare services funds (in whole or in part)
1946.....	2,647	2,241	406
1947.....	2,959	2,368	591
1948.....	3,308	2,498	810
1949.....	3,603	2,602	1,001
1950.....	3,900	2,932	968
1951.....	4,171	3,017	1,154
1952.....	4,377	2,961	1,416
1953.....	4,513	3,271	1,242
1954.....	4,670	3,341	1,329
1955.....	4,707	3,418	1,289
1956.....	4,829	3,601	1,228

<sup>1</sup> Data for 48 States with complete reporting coverage during the period.

children in 1946 to 53 in 1956—with by far the greater part of the decline occurring between 1946 and 1951.

**Salaries and job turnover.**—The median salary of caseworkers in 1956 was \$321 a month, but the amounts varied widely—from less than \$250 for 12 percent of the caseworkers to \$400 or more for 10 percent. The median salary has gone up continuously in the past decade; from 1946 to 1956 it rose 79 percent, and from 1954 to 1956, 10 percent.

Filling jobs and keeping them filled has been a difficult problem for the agencies during the past decade. More than a fourth (28 percent) of all employees in professional posi-

tions left their jobs in 1956, and the separation rate has been at about this level from 1949 on. As a result, at any given time new employees constitute a substantial proportion of the total number. On June 30, 1956, as many as 29 percent of all employees in professional positions had been in their jobs less than a year, and the accession rate had been this high or higher since 1949.

Eleven percent of all professional positions in child welfare agencies were vacant in June 1956. Large as it is, this rate is less than it was 10 years earlier. The 1946 rate was 16 percent and the 1954 rate 9 percent.

**Education.**—In 1955 the Children's

Bureau asked State welfare agencies to report the most advanced education in social work attained by public child welfare employees. The request was made as a followup to a national study of social workers conducted in 1950 by the Bureau of Labor Statistics.<sup>1</sup> The 1955 findings are summarized in table 3.

**Table 3.—Percent of full-time professional child welfare employees of public child welfare agencies with specified social work education, by type of position, June 1955**

Education	All employees	Directors and directors-workers	Consultants and supervisors	Caseworkers
Total number <sup>1</sup> ...	4,871	172	1,031	3,668
Total percent....	100	100	100	100
Some graduate social work education...	61	74	89	53
2 years or more....	28	54	57	19
1 year, less than 2....	25	12	25	26
Less than 1 year....	8	8	7	8
No graduate social work education...	39	26	11	47
Bachelor's degree...	32	8	8	40
No bachelor's degree....	7	18	3	7

<sup>1</sup> Data for 49 reporting States.

**Table 2.—Number of full-time professional child welfare employees of public child welfare agencies, by State, June 30, 1946–June 30, 1956**

State	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956
Total, 48 States <sup>1</sup> ...	2,647	2,959	3,308	3,603	3,900	4,171	4,377	4,513	4,670	4,707	4,829
Alabama.....	49	59	62	53	51	57	70	83	81	78	70
Alaska.....	12	15	14	5	4	5	6	5	7	3	5
Arizona.....	23	22	22	25	18	30	29	26	29	26	28
Arkansas.....	14	16	22	30	30	30	30	28	31	35	32
Colorado.....	19	21	24	31	34	38	46	49	59	65	69
Connecticut.....	86	85	99	114	125	138	156	137	149	139	141
Delaware.....	12	15	14	15	16	19	22	23	25	26	28
District of Columbia.....	56	57	66	64	71	70	74	73	74	76	78
Florida.....	17	24	33	38	44	44	41	45	56	63	64
Georgia.....	25	28	37	45	46	40	49	49	62	56	60
Hawaii.....	12	20	25	28	28	28	29	33	22	23	21
Idaho.....	10	11	7	7	8	8	8	6	9	5	6
Illinois.....	116	128	151	172	243	266	270	276	219	208	225
Indiana.....	137	145	134	169	187	179	183	184	170	172	171
Iowa.....	30	41	46	45	50	63	68	74	78	77	66
Kansas.....	13	17	20	22	25	33	35	33	31	17	18
Louisiana.....	36	48	52	60	70	74	85	93	106	117	141
Maine.....	33	35	38	47	44	46	48	52	51	51	55
Massachusetts.....	140	152	172	181	174	192	193	194	186	180	167
Michigan.....	89	97	96	99	108	118	116	114	115	115	120
Minnesota.....	159	160	151	198	196	192	202	213	232	225	223
Mississippi.....	21	29	40	42	56	60	66	85	97	91	88
Missouri.....	52	64	73	76	78	89	85	83	86	94	107
Montana.....	10	13	13	18	17	18	14	20	19	23	21
Nebraska.....	32	27	32	33	36	33	33	34	33	31	27
Nevada.....	9	9	10	11	5	8	8	8	9	6	3
New Hampshire.....	10	14	14	14	14	18	20	21	22	28	25
New Jersey.....	10	12	9	10	10	12	13	15	15	16	14
New Mexico.....	17	23	20	24	23	28	30	33	29	29	34
New York.....	609	675	713	739	750	765	751	775	825	859	891
North Carolina.....	18	26	53	60	82	85	107	103	114	112	115
North Dakota.....	14	16	15	12	11	12	12	11	16	18	18
Ohio.....	187	233	261	287	305	315	337	342	361	356	359
Oklahoma.....	29	30	39	46	47	43	42	43	61	59	62
Oregon.....	36	33	35	43	53	63	64	70	84	89	103
Puerto Rico.....	47	47	76	80	87	100	123	112	131	118	123
Rhode Island.....	24	31	35	35	40	41	42	42	43	42	47
South Carolina.....	23	25	36	34	35	32	37	47	47	45	50
South Dakota.....	13	15	15	17	21	25	22	21	22	19	20
Tennessee.....	17	21	26	46	68	80	82	103	95	99	90
Texas.....	36	48	62	69	67	79	81	82	80	92	96
Utah.....	23	15	20	22	23	23	26	27	25	25	27
Vermont.....	2	4	19	22	17	22	22	24	28	30	29
Virginia.....	61	70	83	92	98	112	121	141	157	175	191
Washington.....	123	125	136	105	108	150	159	165	174	180	189
West Virginia.....	63	82	92	103	114	112	124	115	101	99	88
Wisconsin.....	82	87	105	111	156	162	184	186	189	200	214
Wyoming.....	3	3	2	4	7	14	12	15	15	15	10

<sup>1</sup> States with comparable data.

The States vary widely in the percentage of their employees with a year or more of professional training. The percentage is greatest in (1) the most rural States, (2) the lowest-income States, (3) the States with relatively small public child welfare programs, and (4) the Western and Southern States. The factors are often interrelated. Rural States tend to have lower per capita incomes and smaller child welfare programs than the urban States, and many of the rural and low-income States are in the South. State variations may also be associated with other factors, such as the length of time the public child welfare program has been in existence.

In 1955 the percentage of employees with some graduate social work education was about the same as it had been in 1950. Definite progress has been made, however, in raising

<sup>1</sup> See Mignon Sauber and Jack Wiener, "Public Child Welfare Employees: Their Education," *Social Security Bulletin*, April 1952.

the educational level. Twenty-eight percent of all employees in 1955, compared with 19 percent in 1950, had full professional training, and the number with less than 1 year of training dropped from 15 percent to 8 percent. The number with a bachelor's degree but no graduate social work education rose from 24 percent to 31 percent, and the number without a college degree dropped from 15 percent to 7 percent. In view of the increase and turnover in child welfare personnel the progress made is perhaps even greater than appears.

During the year ended June 30, 1956, educational leave from the child welfare programs was granted to 468 employees (8 percent of the total number in professional positions). All but a few enrolled in professional schools of social work. Only six States had no educational leave program in operation in that year.

Educational leave programs are supported almost entirely from Federal funds. In 1956 these funds amounted to \$538,226—8 percent of all Federal funds spent by States under grants-in-aid for child welfare services. Federal funds met the entire cost of salary, stipend, or travel for 68 percent of all persons granted leave and part of the cost for 6 percent. State and local funds met the full cost for 13 percent, and no agency payment was made to 14 percent. In 32 States all educational leave payments came from Federal funds.

Of the 468 persons granted educational leave during the year ended June 30, 1956, 388 had completed their leave by that date. Ninety-two percent of them returned to the agency from which leave had been granted, since persons given leave ordinarily make a commitment to return. Four out of 5 of the returning workers went to casework jobs. Of those completing leave, 55 percent had enrolled for the first year of professional social work education and 45 percent for the second year.

Ten percent more persons completed educational leave in 1956 than in 1955, and thus the downward direction of the immediately preceding years was reversed. A decline that had followed 1952, when Federal balances to the credit of the States were being exhausted, had been so sub-

stantial that the number in 1956 was still 24 percent less than that in 1952.

It seems clear that the Federal grant-in-aid program has contributed to the progress made in the past 10 years in the public child welfare services. These grants have greatly strengthened personnel resources, especially in rural and low-income areas. Despite this progress, in 1956 half of all the counties in the United States, with a fourth of the Nation's children, still did not have access to the services of a full-time child welfare worker. There remains a long road to be traveled toward the goal of an adequate, nationwide, public child welfare program.

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## Public Assistance Terms

Data on the operations of the public assistance programs are carried each month in the BULLETIN in the *Current Operating Statistics* section and are also presented in the *Annual Statistical Supplement*. The following definitions explain briefly the meaning of the terms used in these tables.

Public assistance programs, financed from Federal, State, and, in some instances, local funds, provide aid to families or persons on the basis of need and usually, also, of other eligibility conditions. The programs furnish assistance primarily to families or individuals in their homes, although they may also assist recipients living in boarding or nursing homes or in some types of public or private institutions. The assistance may be in the form of money (cash or check) or vendor payments for goods or services, including payments for medical care. The cost of remedial care may be included in vendor payments for medical care. Public programs providing allowances or benefits to persons on a basis other than need are not considered public assistance. There are four special types of assistance—the State-Federal programs—and the State-local program of general assistance.

### *Special Types of Public Assistance*

Old-age assistance, aid to the blind, aid to dependent children, and aid to

the permanently and totally disabled are designated as special types of public assistance because they aid special groups of needy persons. These categories of persons are broadly defined by the assistance titles of the Social Security Act and are specifically defined for each State by State law and administrative regulation.

The data presented in the monthly series are for programs administered under plans approved by the Social Security Administration for Federal financial participation. For States with plans that go beyond the Social Security Act's definition, the data also cover program operations that are outside that definition and are administered without Federal financial participation.

### *General Assistance*

General assistance is administered and financed by State and/or local governments and is designed to aid individuals and families when their needs are not otherwise met. General assistance is variously called general relief, home relief, direct relief, indigent aid, and so on. The term excludes programs that are limited to special groups, such as statutory veterans' relief or foster-family care for children, but it may include programs limiting eligibility on the basis of employability. Since the unifying influence of Federal participation is lacking in general assistance, variations in State and local practices affect the comparability of such data even more than they affect data for the special types of assistance.

### *Recipients*

Data on recipients of old-age assistance, aid to the blind, and aid to the permanently and totally disabled represent the number of persons to whom or in whose behalf payments are made for a specified month. Recipient data for aid to dependent children are shown in terms of (a) the number of children in whose behalf payments of this type of aid are made, (b) the number of families in which these children are living, and (c) the number of recipients, which includes the children and one parent or other adult relative in families in which the requirements of at least one such adult are