

SOCIAL SECURITY AMENDMENTS, 1947

JULY 11 (legislative day, JULY 10), 1947.—Ordered to be printed

Mr. MILLIKIN, from the Committee on Finance, submitted the following

REPORT

[To accompany H. R. 3818]

The Committee on Finance, to whom was referred the bill (H. R. 3818) to amend the Federal Insurance Contributions Act with respect to rates of tax on employers and employees, and for other purposes, having considered the same, report favorably thereon with amendments and recommend that the bill as amended do pass.

GENERAL STATEMENT

SUMMARY OF THE BILL

The bill, as amended by your committee, freezes at 1 percent each on employers and employees, respectively, for the 2 years 1948 and 1949, Federal insurance contributions, and continues two important temporary provisions of the Social Security Act, as follows:

1. Continues for the period ending June 30, 1950, the State-Federal matching formula enacted in 1946 with respect to old-age assistance, aid to dependent children, and aid to the blind.

2. Continues through December 31, 1949, the present temporary authorization for congressional appropriations to a special Federal unemployment account of excess unemployment compensation tax receipts now paid to the Federal Government by private employers of eight or more.

The bill as passed by the House fixed the contribution rates under the Federal Insurance Contributions Act at 1 percent each for employers and employees for the years 1948 and 1949, at 1½ percent for the years 1950 to 1956, inclusive, and at 2 percent thereafter; and made permanent the provisions respecting the Federal unemployment account. Your committee is of the opinion that the Congress should not at this time make permanent changes in social-security legislation.

Your committee has given most thoughtful consideration to other social-security legislation. The great bulk of the measures referred to your committee involved highly technical and substantial amendments to the Social Security Act. Various proposals have been made for extending the coverage of the social-security program, changing the benefits, providing insurance protection with respect to permanent disability, and revising the social-security program in other respects. Your committee believes that since all of these matters are intimately connected with the costs and methods of financing the program, they should be considered simultaneously. The bill now under consideration embodies only the most urgent and essential social-security legislation which, in the opinion of your committee, requires immediate action.

URGENCY OF THE LEGISLATION

It is highly essential that action be taken with respect to the taxes imposed under the Federal Insurance Contributions Act. The present 1-percent rate now paid by employers and employees, respectively, will be increased automatically to 2½ percent (5 percent in the aggregate) on January 1, 1948, in the absence of amendatory legislation.

At the same time, unless the Congress provides otherwise, the existing Federal financial participation under titles I, IV, and X of the Social Security Act, as amended, relating to old-age assistance, aid to dependent children, and aid to the blind, will be reduced automatically by virtue of the expiration of the provisions of the 1946 social-security amendments (Public Law 719, 79th Cong.). This law enabled each State to increase these payments on a temporary basis if the State saw fit to do so. Your committee does not believe these payments should be allowed to revert to their former level at the end of the current calendar year.

Existing law, under which the Federal Government created a special Federal unemployment account mentioned above, and under which appropriations thereto of the equivalent to the excess unemployment-compensation tax receipts over administrative grants were authorized, expired on June 30, 1947. The original purpose of these provisions was to provide a bulwark against the potential hazard of extraordinary drains on State unemployment-compensation funds. In the opinion of your committee, these provisions should be extended temporarily until December 31, 1949.

THE PROPOSED PAY-ROLL CONTRIBUTION RATES

Under existing law the contribution rate under the Federal Insurance Contributions Act would automatically increase to 2½ percent each on employer and employee in 1948 and 3 percent each in 1949. Under H. R. 3818, based on present economic conditions, employers and employees will be relieved of additional contributions amounting to about \$1,000,000,000 each in 1948 and \$1,400,000,000 each in 1949. A comparison of past, present, and proposed rates will be found in the table below.

Comparison of contribution rates¹ for Federal old-age and survivors' insurance under original 1935 Social Security Act, present law, and H. R. 3818

Year	Contribution rate under 1935 law	Contribution rate under present law	Contribution rate under H. R. 3818	
			As passed House	As reported to Senate
	Percent	Percent	Percent	Percent
1937 to 1939.....	1	1	1	1
1940 to 1942.....	1½	1	1	1
1943 to 1945.....	2	1	1	1
1946 and 1947.....	2½	1	1	1
1948.....	2½	2½	1	1
1949.....	3	3	1	1
1950 to 1956.....	3	3	1½	3
1957 and thereafter.....	3	3	2	3

¹ The rate shown above is the rate payable by the employer and employee separately. The total contribution to the program from employers and employees combined would be double those shown in the table.

From 1937 to date the 1 percent rate under seven successive tax "freezes" has resulted in the accumulation of approximately \$8,700,-000,000 in the Federal old-age and survivors' insurance trust fund, as shown in the right-hand column of the table below. The income to the fund this year (fiscal year 1947) is estimated at \$1,565,000,000, with disbursements estimated at \$464,000,000 for the same period.

The table below shows the estimated amount in the fund at the end of the next 2 years under the rate schedule recommended by the committee in H. R. 3818.

Income, disbursements, and amount in the Federal old-age and survivors' insurance trust fund, fiscal years 1947-49, based on contribution rates in H. R. 3818, subject to the assumptions and limitations stated in the Board of Trustees' Seventh Annual Report¹

[In millions of dollars]

Fiscal year ending June 30—	Income (contributions plus interest)	Disbursements (benefit payments plus administrative expenses)	Trust fund at end of fiscal year
1947.....	\$1,565	\$464	\$8,742
1948.....	\$1,624 1,631	\$552 622	\$9,758 9,814
1949.....	1,508 1,666	635 728	10,538 10,845

¹ The estimates in this table are based upon the assumptions and alternatives contained in the Seventh Annual Report of the Board of Trustees of the Federal Old-Age and Survivors' Insurance Trust Fund, 80th Cong., 1st sess., S. Doc. 18, p. 10, table 6.

The above table indicates the accumulation of a trust fund at the end of 1949 exceeding \$10,000,000,000 with the existing 1 percent tax rates extended through 1949. In the opinion of your committee, the consideration of tax rates should proceed concurrently with consideration of the coverage and benefits of the social-security program. Accordingly, your committee deems it advisable to postpone consideration of rates beyond 1949 until there can be further study and investigation of the coverage, benefits, and other aspects of the social-security program, and the taxes related thereto.

PUBLIC ASSISTANCE

INCREASED FEDERAL PARTICIPATION IN ASSISTANCE PAYMENTS

Section 3 of H. R. 3818 as passed by the House of Representatives continues the increased Federal grants to the States for the needy aged and blind and dependent children until June 30, 1950. The increased Federal grants for public assistance were originally provided by the Social Security Act amendments of 1946, enacted in August 1946, and were to be effective for a temporary period—October 1, 1946, to December 31, 1947.

The amendments of 1946 increased the maximum monthly payments to recipients for Federal matching purposes from \$40 to \$45 per month for old-age assistance and aid to the blind. For aid to dependent children the maximums were raised from \$18 per month for one child and \$12 per month for each additional child in a family, to \$24 and \$15, respectively. Instead of matching one-half of the maximums as was done prior to October 1, 1946, the Federal participation under the Social Security Act amendments of 1946 is as follows: In old-age assistance and aid to the blind the Federal share is two-thirds of the first \$15 of the average monthly payment per recipient and one-half of the balance within the above maximums; in aid to dependent children the Federal share is two-thirds of the first \$9 of the average monthly payment per child and one-half the remainder within the above maximums.

The 1946 amendments made it possible for the States to increase payments \$5 per month for old-age assistance and aid to the blind recipients and \$3 per child receiving aid to dependent children, without expending additional State or local funds, providing the same number of persons were aided as prior to October 1, 1946. The increased cost to the Federal Government for public assistance resulting from the increased Federal grants provided for by the 1946 amendments is approximately \$180,000,000 per year. If the States continue to raise payments to recipients and the number of persons receiving aid increase, the annual Federal expenditures will be higher. The increased cost to the Federal Government for public assistance was approximately \$45,000,000 for the quarter January–March 1947, as compared to the July–September 1946 quarter, the last quarter before the 1946 amendments became effective on October 1, 1946.

INCREASE IN EXPENDITURES FOR ASSISTANCE PAYMENTS

The total quarterly expenditures from Federal, State, and local funds for the three public assistance programs increased from \$260,-416,455 in July–September 1946, to \$312,317,617 in January–March 1947. The following table shows that on a national basis, expenditures have increased from Federal funds and from State and local funds, except that for aid to the blind expenditures from State and local funds decreased \$13,221 in the January–March 1947 quarter, as compared to the July–September 1946 quarter. The net increase in expenditures from State and local funds in the January–March 1947 quarter was 4.6 percent for all three programs; expenditures from Federal funds increased 40.2 percent.

Quarterly expenditures for assistance July-September 1946 and January-March 1947

Program	July-September 1946	January-March 1947	Increase or decrease	Percent increase (+) or decrease (-)
All programs:				
Federal.....	\$112,077,066	\$157,135,262	\$45,058,196	+40.2
State-local funds.....	148,339,389	155,182,355	6,842,966	+4.6
Total.....	260,416,455	312,317,617	51,901,162	+19.9
Old-age assistance:				
Federal.....	93,747,286	126,820,879	33,073,593	+35.3
State-local funds.....	109,004,563	110,418,025	1,413,462	+1.3
Total.....	202,751,849	237,238,904	34,487,055	+17.0
Aid to dependent children:				
Federal.....	15,746,887	26,871,283	11,124,396	+70.6
State-local funds.....	36,098,204	41,540,929	5,422,725	+15.1
Total.....	51,845,091	68,412,212	16,567,121	+32.0
Aid to the blind:				
Federal.....	2,582,893	3,443,100	860,207	+33.3
State-local funds.....	3,236,622	3,223,401	-13,221	-.4
Total.....	5,819,515	6,666,501	846,986	+14.6

The additional Federal funds made available to the States for public assistance by the social-security amendments of 1946 were used by the States for three purposes: (1) To raise the payments to recipients; (2) to increase the number of recipients of aid; (3) in some instances to decrease the amount of State and local funds from what was expended for public assistance purposes prior to October 1, 1946. The total amounts expended for each purpose are shown in the following table:

Public assistance: Increase in Federal funds from July-September 1946 to January-March 1947, by amounts used to raise average payment, to increase recipient load, and to decrease State and local funds

Program	Increase in Federal funds				Increase in State and local funds
	Total	To raise average payment	To increase recipient load	To decrease State and local funds	
Total.....	\$45,058,196	\$28,438,709	\$13,634,902	\$2,984,585	\$9,834,632
Old-age assistance.....	33,073,593	22,439,681	8,094,045	2,538,907	3,952,429
Aid to dependent children.....	11,124,396	5,467,324	5,332,099	324,973	5,774,779
Aid to the blind.....	860,207	531,704	207,858	120,645	107,424

INCREASED AVERAGE GRANTS

The national average monthly payment in old-age assistance was \$32.15 in September 1946, as compared to \$35.98 in March 1947, an increase of \$3.83. The national average monthly payment in aid to the blind was \$33.64 in September 1946 and \$37.43 in March 1947, an increase of \$3.79. The aid to dependent children average payment during the same period increased from \$21.61 per child to \$24.76 per child, an increase of \$3.15.

In all but the State of Alabama and the District of Columbia the average monthly payment in old-age assistance was higher in March 1947 than in September 1946. In aid to the blind, the average monthly payments were higher in March 1947 than in September 1946, except in Connecticut, Delaware, and the District of Columbia. In aid to dependent children the average monthly payment was higher in March 1947 than in September 1946, except for inconsequential decreases in Connecticut and Mississippi, and a reduction of \$3.22 per child in the District of Columbia. The decrease in average payments on the three programs in the District of Columbia were temporary due to a 20 percent reduction in payments in March 1947. This reduction was restored retroactively in May 1947, with the result that in all instances the District of Columbia average payments are now higher than they were in September 1946.

Chart 1, and table 3 in the appendix show the average payments on the three programs and compare the average payments in September 1946 with those made in March 1947 in all jurisdictions having approved plans for old-age assistance, aid to the blind, and aid to dependent children.

The tabulation below shows the number of States that increased average payments grouped as to specified amounts, and the number of States that decreased average payments.

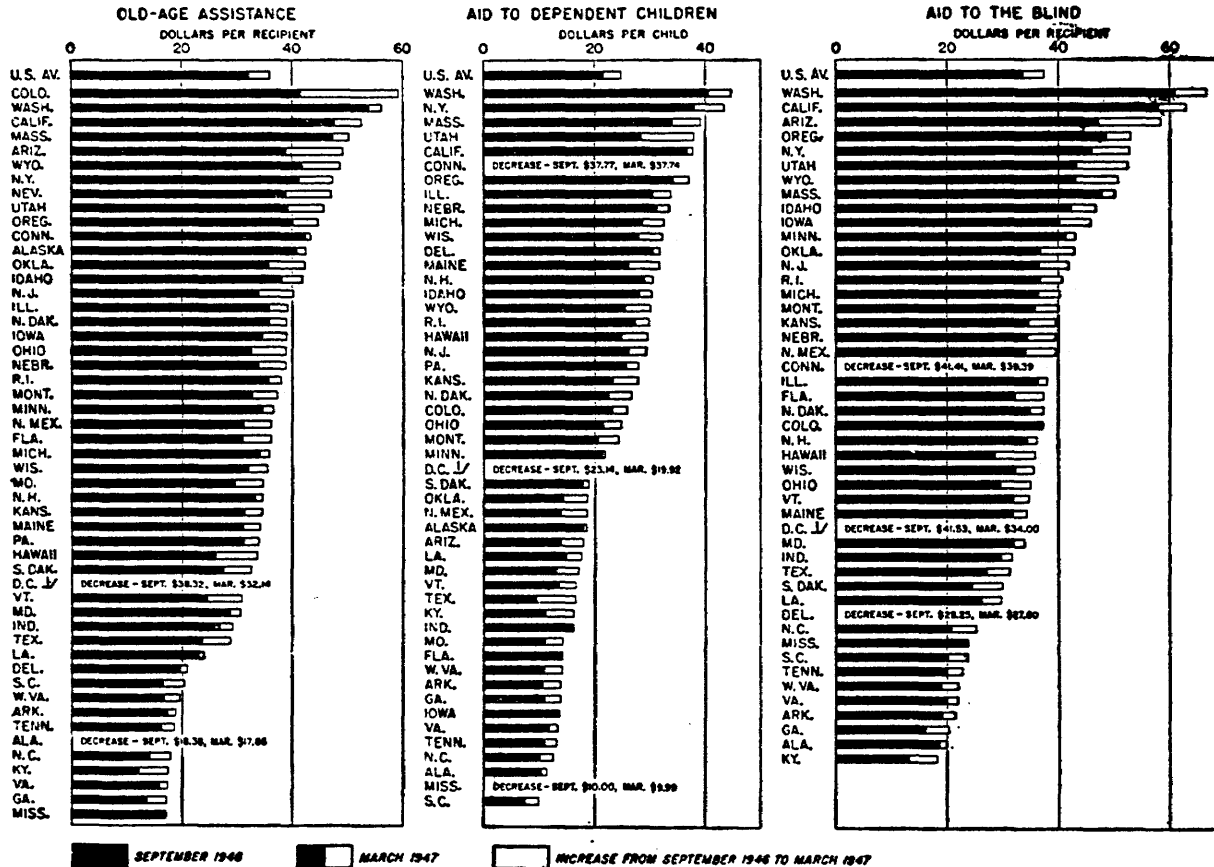
Increase in average payments, September 1946 to March 1947

	Number of States		
	Old-age assistance	Aid to dependent children (per child)	Aid to the blind
\$5 or more.....	16	5	14
\$3 to \$5.....	14	20	14
Under \$3.....	19	22	16
Decrease.....	2	3	3

INCREASE IN NUMBER OF PERSONS AIDED

The number of persons receiving assistance has increased steadily beginning with August 1945 in the aid-to-dependent children program; September 1945 in the old-age assistance program; and October 1945 in the aid-to-the-blind program. On the old-age assistance program the average monthly number of recipients during the quarter January-March 1947 was 2,228,069, as compared to 2,125,908 during the July-September 1946 quarter, an increase of 4.8 percent. The number of children receiving aid to dependent children increased from 817,481 to 930,670, or 13.8 percent, during the same period. The average monthly aid-to-the-blind recipients numbered 58,340 in the July-September 1946 quarter and 60,501 in the January-March 1947 quarter, an increase of 3.7 percent. It appears, therefore, that some States utilized additional Federal funds to furnish assistance to the increased number of persons who filed applications, and that some States, because of additional Federal funds, were enabled to grant assistance to persons who had filed applications previously, but who were

CHART I
AVERAGE MONTHLY PAYMENT IN STATES WITH APPROVED PLANS,
SEPTEMBER 1946 AND MARCH 1947



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compelled to remain on waiting lists because of the lack of State and local funds to make assistance payments to all eligible persons.

The increase in the number of recipients for each jurisdiction having approved plans for old-age assistance, aid to dependent children, and aid to the blind is shown in table 4 in the appendix.

DECREASE IN EXPENDITURES FROM STATE AND LOCAL FUNDS

In many States the amounts spent from State-local funds for the different types of aid declined somewhat from July-September 1946 to January-March 1947. For the three special types of public assistance combined, however, State-local expenditures were lower than before in only 17 States. In all but three of these States the declines amounted to less than 10 percent. Combined State-local expenditures for the three special types of assistance and general assistance were higher in the January-March quarter than in the quarter July-September in all but 12 States and of these only 3 decreased their State-local outlays by as much as 5 percent.

Percentage decrease in expenditures from State and local funds from July-September 1946 to January-March 1947

	Number of States				
	Three special types of public assistance and general assistance	Three special types of public assistance	Old-age assistance	Aid to dependent children	Aid to the blind
Under 5.....	9	8	14	3	11
5 to 9.....	3	6	11	4	12
10 and over.....		3	4	4	3

The majority of States in which State-local expenditures did not maintain the level of the last quarter before the amendments became effective are States which have adopted, as the maximum amounts that may be paid, the maximums in the Federal act or, in a few instances, lower maximums (see table 7, appendix).

The increased Federal participation in old-age assistance, aid to the blind, and aid to dependent children payments has raised the level of public assistance in all parts of the country, but as the States require some time to make fundamental changes in their programs, the full effects of the 1946 amendments can be ascertained only after they have been in effect for a longer period of time. In the opinion of your committee, extending the increased Federal grants until June 30, 1950, as provided in the bill, will afford opportunity to appraise the operation of the revised matching formulas enacted by the Congress in August 1946, and also opportunity for concurrent consideration of recommended revisions of the public assistance titles of the Social Security Act.

PURPOSE AND EFFECT OF THE UNEMPLOYMENT INSURANCE LOAN FUND

Sections 4 and 5 of H. R. 3818, as amended by the committee, provide for continuance through 1949 of certain temporary provisions of the War Mobilization and Reconversion Act of 1944 contained in title IV of that act which expired June 30, 1947. These temporary provisions established within the unemployment trust fund a separate account known as the Federal unemployment account and authorized congressional appropriations to be made thereto in amounts equal to the excess of tax collections under the Federal Unemployment Tax Act over the unemployment administration expenditures, and such further sums as may be necessary. In other words, the act authorized appropriations of what might be termed the "net profits" to the Federal Government on the 3-percent Federal unemployment tax, and "such further sums, if any, as may be necessary" to carry out the purposes for which the Federal unemployment account was created.

In the opinion of the committee this authorization for appropriation of sums in addition to the so-called net profits, as provided in the law, should be eliminated, but the law otherwise extended until December 31, 1949. This is done by the proposed legislation. This recommendation is amply justified, in the opinion of the committee, when one reviews the situation as to the excess of Federal unemployment tax collections, as to State grants for administering unemployment insurance, and as to the resulting net profits which the Federal Government has so far made in the tax collections. This excess at present amounts to some \$800,000,000, and is properly to be regarded as money which presumably would have been used for unemployment insurance purposes had it not been collected by the Federal Government and appropriated to other uses.

Your committee has recommended an amendment, to subtract from the authorized appropriation the sum of \$18,451,846, which was authorized to be appropriated to the railroad unemployment insurance administration fund when that fund was set up in 1948.

LOAN PROVISIONS

Section 402 of the War Mobilization and Reconversion Act authorized loans from the Federal unemployment account to the States for unemployment insurance payments when a State's unemployment insurance fund became dangerously low. To date no appropriations have been needed or made to this Federal unemployment account. Notwithstanding this fact the account is available for use as a legal receptacle for Federal appropriations if such appropriations become necessary, and in amounts representing the excess collections from the Federal unemployment tax over amounts disbursed in State grants. The Federal unemployment tax is thus, in effect, potentially earmarked for unemployment insurance purposes.

The present loan provisions were enacted as an emergency measure to facilitate liberalization of State benefit provisions in preparation for the reconversion period.

It is now clear that there is no immediate danger to the solvency of any State unemployment insurance reserve. Despite heavy benefit disbursements in the course of reconversion, every State now has in its reserve an amount equal to at least 2.7 times its highest annual expenditures. Table 8 in the appendix shows that the reserves of 22 States exceed 10 times the highest annual expenditures. The availability of such reserves plus current tax collections is a guarantee of the solvency of State reserves for at least the next few years.

In the opinion of your committee, extending the temporary loan provisions of the War Mobilization and Reconversion Act of 1944 through December 31, 1949, will provide the necessary protection to the States to meet any unforeseen emergencies that may arise in unemployment compensation programs, and afford opportunity for further study on the basis of which recommendations for permanent legislation can be made.

APPENDIX

TABLE 1.—Old-age assistance: Increase in Federal funds from July–September 1946 to January–March 1947, by amounts used to raise average payment, to increase recipient load, and to decrease State and local funds

State	Increase in Federal funds				Increase in State and local funds
	Total	To raise average payment	To increase recipient load	To decrease State and local funds	
Total.....	\$33, 073, 593	\$22, 439, 681	\$8, 094, 945	\$2, 538, 967	\$3, 952, 429
Alabama.....	551, 675	(1)	407, 026	144, 049	.....
Alaska.....	16, 524	7, 753	420	8, 342	.....
Arizona.....	196, 366	158, 395	37, 971	.....	187, 027
Arkansas.....	527, 300	151, 059	376, 340	.....	3, 740
California.....	2, 730, 999	2, 134, 848	596, 151	.....	390, 906
Colorado.....	619, 145	472, 555	146, 590	.....	317, 985
Connecticut.....	90, 088	37, 133	16, 395	36, 560	.....
Delaware.....	10, 299	3, 112	(1)	7, 187	.....
District of Columbia.....	26, 171	11, 215	4, 126	10, 830	.....
Florida.....	888, 471	613, 096	275, 375	.....	146, 254
Georgia.....	1, 033, 010	677, 544	264, 850	90, 616	.....
Hawaii.....	27, 914	21, 129	6, 785	.....	7, 650
Idaho.....	147, 920	104, 021	43, 281	618	.....
Illinois.....	1, 818, 654	1, 564, 138	218, 067	36, 449	.....
Indiana.....	649, 345	340, 462	114, 484	194, 399	.....
Iowa.....	611, 007	488, 548	2, 694	119, 765	.....
Kansas.....	546, 161	256, 955	289, 206	.....	82, 850
Kentucky.....	742, 737	653, 144	89, 693	.....	62, 716
Louisiana.....	647, 720	100, 048	510, 672	37, 000	.....
Maine.....	208, 281	129, 026	56, 956	22, 299	.....
Maryland.....	142, 976	90, 265	19, 264	33, 447	.....
Massachusetts.....	1, 326, 972	757, 229	516, 407	53, 336	.....
Michigan.....	1, 105, 807	563, 769	254, 427	287, 611	.....
Minnesota.....	531, 079	253, 623	(1)	277, 456	.....
Mississippi.....	635, 589	22, 886	474, 452	38, 251	.....
Missouri.....	1, 922, 231	1, 479, 712	442, 519	.....	270, 917
Montana.....	151, 353	140, 957	2, 519	7, 877	.....
Nebraska.....	330, 826	272, 651	68, 175	.....	114, 765
Nevada.....	29, 074	28, 635	439	.....	17, 767
New Hampshire.....	80, 727	35, 579	10, 196	34, 952	.....
New Jersey.....	355, 559	350, 760	4, 799	.....	65, 409
New Mexico.....	130, 449	83, 095	47, 354	.....	34, 358
New York.....	1, 719, 878	1, 528, 528	191, 350	.....	1, 007, 459
North Carolina.....	524, 709	319, 882	169, 471	44, 356	.....
North Dakota.....	115, 625	81, 228	19, 038	15, 360	.....
Ohio.....	1, 945, 993	1, 717, 087	228, 906	.....	501, 034
Oklahoma.....	1, 821, 124	1, 366, 247	454, 877	.....	455, 854
Oregon.....	357, 154	250, 213	100, 941	.....	60, 965
Pennsylvania.....	1, 189, 184	734, 102	255, 189	199, 893	.....
Rhode Island.....	108, 369	30, 786	49, 255	19, 328	.....
South Carolina.....	436, 219	269, 534	166, 685	.....	29, 074
South Dakota.....	196, 561	185, 480	11, 075	.....	5, 166
Tennessee.....	632, 311	282, 777	316, 613	32, 021	.....
Texas.....	2, 769, 088	2, 227, 887	461, 048	79, 253	.....
Utah.....	174, 053	166, 381	7, 672	.....	81, 067
Vermont.....	98, 986	80, 008	18, 978	.....	16, 265
Virginia.....	178, 815	95, 302	32, 318	61, 195	.....
Washington.....	1, 114, 791	378, 158	189, 830	546, 403	.....
West Virginia.....	267, 230	180, 785	53, 342	33, 109	.....
Wisconsin.....	623, 952	444, 168	64, 079	75, 705	.....
Wyoming.....	67, 016	48, 780	18, 236	.....	33, 201

(1) Decrease.

TABLE 2.—Aid to dependent children: Increase in Federal funds from July–September 1946 to January–March 1947, by amounts used to raise average payment, to increase recipient load, and to decrease State and local funds

State	Increase in Federal funds				Increase in State and local funds
	Total	To raise average payment	To increase recipient load	To decrease State and local funds	
Total.....	\$11, 124, 306	\$5, 467, 324	\$5, 332, 099	\$324, 973	\$5, 774, 779
Alabama.....	164, 916	61, 614	79, 466	23, 836	.....
Alaska.....	7, 821	1, 589	6, 232	.....	77
Arizona.....	90, 812	44, 738	46, 074	.....	32, 755
Arkansas.....	183, 006	97, 100	85, 906	.....	46, 557
California.....	293, 150	63, 795	229, 355	.....	74, 254
Colorado.....	128, 906	65, 720	63, 186	.....	27, 744
Connecticut.....	60, 642	(1)	.....	60, 642	.....
Delaware.....	5, 971	2, 832	(1)	3, 139	.....
District of Columbia.....	49, 515	6, 417	43, 098	.....	21, 718
Florida.....	170, 341	13, 675	145, 613	11, 053	.....
Georgia.....	181, 082	82, 025	99, 057	.....	41, 708
Hawaii.....	33, 248	14, 197	19, 046	.....	30, 022
Idaho.....	55, 287	18, 350	36, 937	.....	15, 460
Illinois.....	693, 681	425, 929	267, 752	.....	416, 243
Indiana.....	165, 410	9, 220	92, 791	63, 399	.....
Iowa.....	68, 785	9, 754	37, 743	21, 288	.....
Kansas.....	152, 768	68, 404	84, 354	.....	136, 316
Kentucky.....	316, 021	163, 934	152, 087	.....	136, 423
Louisiana.....	314, 589	194, 641	119, 948	.....	19, 265
Maine.....	74, 685	35, 240	39, 445	.....	90, 741
Maryland.....	177, 042	100, 865	76, 177	.....	57, 935
Massachusetts.....	251, 326	180, 504	70, 822	.....	190, 621
Michigan.....	669, 376	310, 855	258, 521	.....	310, 117
Minnesota.....	167, 791	21, 048	71, 452	75, 291	.....
Mississippi.....	98, 262	(1)	85, 383	12, 879	.....
Missouri.....	633, 986	319, 648	214, 338	.....	112, 708
Montana.....	48, 672	26, 680	21, 702	.....	22, 074
Nebraska.....	91, 986	40, 697	51, 389	.....	58, 006
New Hampshire.....	33, 005	11, 767	21, 238	.....	7, 880
New Jersey.....	113, 678	61, 843	51, 835	.....	26, 498
New Mexico.....	99, 807	60, 295	33, 512	.....	53, 727
New York.....	1, 192, 038	605, 840	686, 198	.....	2, 175, 131
North Carolina.....	193, 796	101, 750	92, 046	.....	9, 166
North Dakota.....	48, 976	34, 227	14, 749	.....	21, 793
Ohio.....	278, 984	175, 314	103, 670	.....	85, 293
Oklahoma.....	565, 175	475, 307	389, 868	.....	355, 358
Oregon.....	78, 372	14, 616	63, 756	.....	97, 047
Pennsylvania.....	1, 241, 144	497, 187	743, 057	.....	381, 620
Rhode Island.....	68, 665	21, 351	47, 314	.....	26, 665
South Carolina.....	118, 056	95, 372	18, 088	4, 596	.....
South Dakota.....	59, 459	24, 602	23, 160	11, 697	.....
Tennessee.....	297, 369	196, 950	93, 266	7, 153	.....
Texas.....	350, 149	168, 348	181, 801	.....	74, 227
Utah.....	78, 606	51, 637	27, 129	.....	155, 354
Vermont.....	19, 414	13, 404	6, 010	.....	3, 208
Virginia.....	113, 670	66, 752	56, 918	.....	1, 172
Washington.....	240, 341	84, 276	156, 065	.....	259, 529
West Virginia.....	271, 627	193, 044	78, 583	.....	46, 280
Wisconsin.....	197, 123	132, 226	64, 897	159, 928
Wyoming.....	15, 830	5, 745	10, 075	14, 162

1 Decrease.

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TABLE 3.—Average assistance payment per recipient, by program, September 1946 and March 1947

State	Old-age assistance		Aid to dependent children				Aid to the blind	
	September 1946	March 1947	Per family		Per child		September 1946	March 1947
			September 1946	March 1947	September 1946	March 1947		
Total.....	\$32.15	\$35.98	\$55.42	\$63.20	\$21.61	\$24.76	\$33.64	\$37.43
Alabama.....	18.39	17.88	28.72	31.66	10.32	11.32	18.72	19.96
Alaska.....	40.02	42.45	48.21	44.36	17.92	18.43	.....	.....
Arizona.....	38.79	49.24	39.99	51.21	13.04	17.78	47.32	58.36
Arkansas.....	17.25	18.70	28.64	36.84	10.62	13.83	19.23	21.48
California.....	47.72	52.64	92.09	95.46	36.78	37.77	57.95	62.94
Colorado.....	41.52	59.35	63.35	70.75	23.17	25.75	36.79	37.34
Connecticut.....	42.56	43.33	94.16	93.59	37.77	37.74	41.41	39.39
Delaware.....	19.66	20.91	88.13	89.04	30.66	31.80	29.25	27.80
District of Columbia ¹	38.32	32.14	73.13	60.27	23.14	19.02	41.53	34.00
Florida.....	31.06	36.19	34.47	35.35	13.95	14.19	32.30	37.42
Georgia.....	13.54	17.07	28.05	35.63	10.05	13.80	16.24	20.39
Hawaii.....	26.03	33.64	78.29	90.63	24.77	29.46	28.68	35.84
Idaho.....	38.25	41.88	74.70	79.70	28.21	30.29	42.31	46.72
Illinois.....	35.89	39.24	75.19	83.04	30.57	33.80	36.47	38.07
Indiana.....	26.86	29.12	38.60	39.31	15.86	16.05	29.72	31.67
Iowa.....	34.65	38.98	33.70	34.98	13.24	13.62	40.12	45.86
Kansas.....	31.46	34.57	59.78	70.44	23.28	27.85	31.73	39.65
Kentucky.....	12.02	17.37	29.29	41.66	11.21	16.20	13.34	18.32
Louisiana.....	23.04	23.06	38.91	45.59	14.82	17.52	26.29	29.73
Maine.....	31.15	34.14	74.86	91.54	26.15	31.76	31.89	34.43
Maryland.....	28.65	30.56	37.45	48.55	13.06	17.02	32.00	33.98
Massachusetts.....	47.45	50.43	84.52	97.04	34.03	39.19	47.74	50.16
Michigan.....	34.24	35.84	68.97	77.65	28.73	32.56	36.42	40.27
Minnesota.....	34.60	36.62	54.28	55.50	21.30	21.82	41.34	43.07
Mississippi.....	16.81	17.04	26.22	26.43	10.00	9.99	23.26	23.72
Missouri.....	29.59	34.65	29.13	37.15	11.07	14.25	.....	.....
Montana.....	32.76	37.33	54.76	64.74	20.51	24.38	35.79	40.01
Nebraska.....	34.03	38.58	74.63	79.74	31.36	33.62	34.50	39.62
Nevada.....	38.97	47.02	.....	.....	.....	.....	.....	.....
New Hampshire.....	33.47	31.64	74.65	78.19	29.69	30.64	34.57	36.17
New Jersey.....	34.03	40.17	66.37	75.36	26.25	29.38	36.46	41.70
New Mexico.....	31.25	36.25	36.62	48.73	13.93	18.57	34.22	39.69
New York.....	41.20	47.36	91.59	103.46	38.00	43.53	46.07	52.82
North Carolina.....	14.08	17.75	28.11	34.87	10.14	12.41	20.76	25.26
North Dakota.....	35.92	39.02	62.42	72.59	22.43	26.69	35.06	37.38
Ohio.....	32.62	38.62	59.08	67.99	21.47	24.78	29.54	35.08
Oklahoma.....	35.72	42.22	35.06	45.11	14.35	18.62	36.79	42.87
Oregon.....	40.15	44.70	86.34	94.04	34.26	37.10	48.60	53.02
Pennsylvania.....	31.35	33.93	66.45	72.13	25.73	27.95	.....	.....
Rhode Island.....	35.69	38.06	69.47	75.09	27.47	29.88	36.78	40.62
South Carolina.....	16.52	20.32	21.73	27.25	7.45	9.89	20.17	23.70
South Dakota.....	27.67	32.66	44.00	46.10	17.75	18.79	24.61	29.99
Tennessee.....	16.39	18.57	29.41	35.10	11.08	13.15	20.15	22.77
Texas.....	23.60	28.69	23.15	41.90	9.36	16.60	27.19	31.33
Utah.....	39.35	45.74	76.83	101.79	28.61	38.01	43.15	52.46
Vermont.....	21.53	30.86	36.40	46.18	13.51	16.63	31.96	34.68
Virginia.....	15.89	17.35	34.04	38.72	11.84	13.35	20.09	21.77
Washington.....	53.93	56.20	99.14	109.24	40.57	44.73	60.93	66.57
West Virginia.....	16.73	19.55	30.29	39.04	10.89	14.14	19.04	22.02
Wisconsin.....	32.03	35.48	69.59	80.38	28.10	32.31	32.39	35.65
Wyoming.....	41.78	48.71	71.96	85.05	25.57	30.03	43.13	50.70

¹ The 20-percent reduction in payments in March was restored through retroactive payments in May 1947.

TABLE 4.—Special types of public assistance: Average monthly number of recipients, quarterly periods, July–September 1946 and January–March 1947, and percentage change, by program

State	Old-age assistance			Aid to dependent children (children)			Aid to the blind		
	July-September	January-March	Percentage change	July-September	January-March	Percentage change	July-September	January-March	Percentage change
Total.....	2,125,908	2,228,069	+4.8	817,481	930,670	+13.8	58,340	60,501	+3.7
Alabama.....	39,241	47,475	+21.0	19,161	21,528	+12.4	870	956	+9.9
Alaska.....	1,376	1,379	+2	371	480	+29.4	.....	.....	.....
Arizona.....	9,805	10,307	+5.1	5,247	6,416	+22.3	552	602	+9.1
Arkansas.....	28,492	35,196	+23.5	12,772	15,398	+20.6	1,242	1,378	+11.0
California.....	163,281	167,592	+2.6	20,745	23,278	+12.2	6,054	6,216	+2.7
Colorado.....	40,467	42,029	+3.9	10,013	11,019	+10.0	445	422	-5.2
Connecticut.....	14,735	14,869	+0.9	6,785	6,786	(1)	139	136	-2.2
Delaware.....	1,194	1,176	-1.5	751	693	-7.7	60	104	(2)
District of Columbia.....	2,252	2,289	+1.6	2,725	3,636	+33.4	199	206	+3.5
Florida.....	47,119	50,102	+6.3	16,751	20,168	+20.4	2,445	2,559	+4.7
Georgia.....	70,516	75,861	+7.6	12,705	15,722	+23.7	2,109	2,196	+4.1
Hawaii.....	1,513	1,604	+6.0	2,082	2,506	+20.4	63	65	(3)
Idaho.....	10,026	10,375	+3.5	3,916	4,444	+13.5	198	209	+5.6
Illinois.....	124,757	126,614	+1.5	52,812	57,051	+8.0	4,962	4,876	-1.7
Indiana.....	55,030	56,354	+2.4	16,505	17,813	+7.9	1,933	1,920	-0.7
Iowa.....	48,315	48,339	(1)	9,254	10,205	+10.3	1,224	1,236	+1.0
Kansas.....	29,902	33,127	+10.8	9,279	11,206	+20.8	1,088	1,121	+3.0
Kentucky.....	43,694	45,568	+4.3	15,528	20,010	+28.9	1,558	1,618	+3.9
Louisiana.....	38,702	45,881	+18.5	25,314	27,738	+9.6	1,397	1,455	+4.2
Maine.....	15,012	15,570	+3.8	4,545	5,474	+20.4	768	760	-1.0
Maryland.....	11,581	11,788	+1.8	11,263	13,245	+17.6	460	467	+1.5
Massachusetts.....	80,432	83,842	+4.2	20,532	21,597	+5.2	1,090	1,145	+4.5
Michigan.....	89,877	92,260	+2.7	41,097	45,205	+10.0	1,340	1,381	+3.1
Minnesota.....	54,163	54,030	-0.2	13,208	14,301	+8.3	937	959	+2.3
Mississippi.....	28,961	38,256	+32.1	9,485	12,348	+30.2	1,692	1,916	+13.2
Missouri.....	106,278	111,171	+4.6	40,835	46,932	+14.9	.....	.....	.....
Montana.....	10,628	10,648	+0.2	3,799	4,243	+11.7	363	371	+2.2
Nebraska.....	24,417	25,102	+2.8	6,266	7,108	+13.4	443	463	+4.5
Nevada.....	1,944	1,949	+0.3	.....	.....	.....	.....	.....	.....
New Hampshire.....	6,607	6,706	+1.5	2,373	2,663	+12.2	288	288	0
New Jersey.....	22,930	22,978	+0.2	9,146	9,891	+8.1	559	579	+3.6
New Mexico.....	6,944	7,494	+7.9	7,671	8,618	+12.3	251	272	+8.4
New York.....	104,348	106,503	+2.0	71,600	84,349	+17.8	3,118	3,260	+4.6
North Carolina.....	33,305	36,412	+9.3	17,553	20,188	+15.0	2,631	2,749	+4.5
North Dakota.....	8,740	8,904	+1.9	4,150	4,422	+6.6	122	125	+2.5
Ohio.....	117,519	120,085	+2.2	22,787	24,623	+8.1	3,086	3,183	+3.1
Oklahoma.....	88,000	92,523	+5.1	50,947	60,580	+18.9	2,007	2,277	+13.4
Oregon.....	21,235	22,175	+4.4	3,672	4,946	+34.7	368	386	+4.9
Pennsylvania.....	87,211	89,712	+2.9	85,014	96,583	+13.6	.....	.....	.....
Rhode Island.....	7,672	8,110	+5.7	4,598	5,334	+16.0	115	123	+7.0
South Carolina.....	24,239	27,143	+12.0	13,019	13,628	+4.7	1,060	1,134	+7.0
South Dakota.....	12,674	12,790	+0.9	4,298	4,712	+9.6	213	217	+1.9
Tennessee.....	38,800	44,426	+14.5	31,506	33,872	+7.5	1,594	1,663	+4.3
Texas.....	184,424	190,021	+3.0	24,702	30,696	+23.9	4,988	5,173	+3.7
Utah.....	12,818	12,900	+0.6	5,693	6,411	+12.6	146	143	-2.1
Vermont.....	5,274	5,517	+4.6	1,659	1,799	+8.4	161	171	+6.2
Virginia.....	14,743	15,372	+4.3	10,663	12,134	+13.8	1,012	1,063	+7.0
Washington.....	65,598	69,729	+6.3	13,330	15,767	+18.3	635	651	+2.5
West Virginia.....	19,155	20,099	+4.9	22,701	24,893	+9.7	849	872	+2.7
Wisconsin.....	46,358	46,969	+1.3	15,742	16,966	+7.9	1,329	1,308	-1.6
Wyoming.....	3,553	3,739	+5.2	911	1,125	+23.6	111	117	+5.4

¹ Increase of less than 0.05 percent.

² Not computed; base too small.

TABLE 5.—Number of recipients of public assistance, by program, September 1946 and March 1947

State	Old-age assistance		Aid to dependent children				Aid to the blind	
	September 1946	March 1947	Families		Children		September 1946	March 1947
			September 1946	March 1947	September 1946	March 1947		
Total	2, 134, 585	2, 243, 393	323, 312	374, 339	829, 206	957, 026	58, 665	60, 863
Alabama.....	39, 555	49, 260	6, 921	7, 825	10, 258	21, 877	876	978
Alaska.....	1, 375	1, 364	149	219	401	527	-----	-----
Arizona.....	9, 847	10, 381	1, 845	2, 314	5, 294	6, 667	562	607
Arkansas.....	28, 932	36, 680	4, 868	6, 036	13, 126	16, 081	1, 268	1, 402
California.....	163, 867	166, 393	8, 309	9, 660	20, 806	24, 414	6, 135	6, 223
Colorado.....	40, 567	41, 958	3, 729	4, 064	10, 194	11, 167	447	418
Connecticut.....	14, 687	14, 838	2, 760	2, 717	6, 881	6, 738	138	135
Delaware.....	1, 193	1, 175	268	245	743	686	68	108
District of Colum- bia.....	2, 246	2, 294	901	1, 240	2, 847	3, 778	199	210
Florida.....	47, 695	50, 600	7, 108	8, 921	17, 565	22, 215	2, 407	2, 584
Georgia.....	7, 869	76, 864	5, 062	6, 412	12, 967	16, 554	2, 213	2, 204
Hawaii.....	1, 518	1, 635	676	857	2, 137	2, 636	65	64
Idaho.....	10, 113	10, 440	1, 509	1, 735	3, 996	4, 566	197	211
Illinois.....	124, 880	126, 793	21, 576	23, 641	53, 073	58, 083	4, 951	4, 870
Indiana.....	55, 309	56, 507	6, 900	7, 393	16, 789	18, 106	1, 935	1, 920
Iowa.....	48, 331	48, 314	3, 668	4, 055	9, 334	10, 417	1, 231	1, 237
Kansas.....	30, 156	33, 400	3, 724	4, 679	9, 560	11, 580	1, 096	1, 121
Kentucky.....	43, 164	46, 043	5, 978	8, 164	15, 614	21, 001	1, 557	1, 635
Louisiana.....	39, 076	46, 568	9, 786	10, 933	25, 094	28, 444	1, 402	1, 463
Maine.....	15, 061	15, 690	1, 623	1, 971	4, 060	5, 081	764	757
Maryland.....	11, 616	11, 770	4, 005	4, 733	11, 488	13, 498	462	465
Massachusetts.....	81, 055	84, 139	8, 315	8, 588	20, 653	22, 007	1, 109	1, 165
Michigan.....	93, 042	92, 706	17, 212	19, 470	41, 312	46, 425	1, 340	1, 333
Minnesota.....	51, 134	54, 060	5, 234	5, 707	13, 310	14, 618	934	967
Mississippi.....	29, 325	38, 755	3, 672	4, 855	9, 626	12, 847	1, 731	1, 930
Missouri.....	106, 806	111, 999	15, 746	18, 448	41, 440	48, 092	-----	-----
Montana.....	10, 613	10, 652	1, 429	1, 636	3, 815	4, 344	366	375
Nebraska.....	24, 515	25, 140	4, 710	3, 058	6, 450	7, 252	445	452
Nevada.....	1, 943	1, 956	-----	-----	-----	-----	-----	-----
New Hampshire.....	6, 627	6, 727	944	1, 060	2, 423	2, 705	288	288
New Jersey.....	22, 939	22, 966	3, 642	3, 916	9, 207	10, 046	565	580
New Mexico.....	7, 041	7, 617	2, 939	3, 393	7, 728	8, 903	252	272
New York.....	104, 444	106, 893	30, 207	36, 655	72, 810	87, 113	3, 132	3, 295
North Carolina.....	33, 505	36, 932	6, 470	7, 352	17, 930	20, 654	2, 629	2, 778
North Dakota.....	8, 776	8, 927	1, 488	1, 640	4, 142	4, 460	121	125
Ohio.....	117, 832	120, 369	8, 359	9, 101	23, 000	24, 973	3, 085	3, 185
Oklahoma.....	88, 607	93, 241	21, 440	25, 741	52, 377	62, 345	2, 097	2, 307
Oregon.....	21, 381	22, 751	1, 496	2, 495	3, 770	6, 324	375	399
Pennsylvania.....	87, 687	89, 891	33, 200	38, 058	85, 755	98, 226	-----	-----
Rhode Island.....	7, 773	8, 194	1, 839	2, 186	4, 651	5, 493	116	123
South Carolina.....	24, 630	47, 756	4, 516	5, 102	13, 166	14, 058	1, 072	1, 149
South Dakota.....	12, 681	12, 794	1, 757	1, 946	4, 354	4, 776	213	218
Tennessee.....	38, 974	45, 351	11, 956	14, 925	31, 726	34, 508	1, 605	1, 676
Texas.....	185, 209	190, 934	10, 323	12, 597	25, 534	31, 792	5, 021	5, 205
Utah.....	12, 831	12, 898	2, 140	2, 427	5, 747	6, 600	147	145
Vermont.....	5, 251	5, 567	620	664	1, 670	1, 844	160	171
Virginia.....	14, 834	15, 525	3, 732	4, 296	10, 762	12, 462	1, 014	1, 089
Washington.....	65, 730	66, 631	5, 585	6, 498	13, 648	15, 869	629	651
West Virginia.....	19, 319	20, 299	8, 356	9, 105	22, 975	25, 134	854	877
Wisconsin.....	46, 461	47, 070	6, 390	6, 992	15, 825	17, 394	1, 323	1, 307
Wyoming.....	3, 560	3, 770	335	405	943	1, 147	109	121

TABLE 6.—Expenditures for assistance to recipients: Percent expended from Federal funds and from State and local funds, by program, quarterly period ended Mar. 31, 1947

State	Old-age assistance		Aid to dependent children		Aid to the blind	
	Federal funds	State and local funds	Federal funds	State and local funds	Federal funds	State and local funds
Total.....	53.5	46.5	39.3	60.7	51.6	48.4
Alabama.....	63.6	36.4	62.8	37.2	62.3	37.7
Alaska.....	49.1	50.9	55.5	44.5	.....	57.3
Arizona.....	50.3	49.7	58.4	41.6	42.7	57.3
Arkansas.....	63.1	36.9	60.8	39.2	61.5	38.5
California.....	46.3	53.7	27.6	72.4	38.7	61.3
Colorado.....	47.7	52.3	29.4	60.0	56.7	43.3
Connecticut.....	48.0	52.0	28.0	72.0	48.0	52.0
Delaware.....	62.0	38.0	31.9	68.1	58.9	41.1
District of Columbia ¹	54.1	45.9	41.4	58.6	52.0	47.4
Florida.....	56.9	43.1	60.6	39.4	56.7	43.3
Georgia.....	64.9	35.1	61.0	39.0	62.5	37.5
Hawaii.....	55.3	44.7	34.5	65.5	53.1	46.9
Idaho.....	51.4	48.6	34.4	65.6	47.1	52.9
Illinois.....	53.5	46.5	31.2	68.8	54.5	45.5
Indiana.....	58.5	41.5	59.3	40.7	57.8	42.2
Iowa.....	54.1	45.9	61.1	38.9	48.7	51.3
Kansas.....	54.5	45.5	36.5	63.5	51.7	48.3
Kentucky.....	64.4	35.6	59.2	40.8	63.7	36.3
Louisiana.....	59.9	40.1	53.3	46.7	57.2	42.8
Maine.....	57.4	42.6	32.4	67.6	57.3	42.7
Maryland.....	58.0	42.0	58.8	41.2	57.4	42.6
Massachusetts.....	45.6	54.4	27.1	72.9	46.0	54.0
Michigan.....	56.5	43.5	32.6	67.4	55.9	44.1
Minnesota.....	53.6	46.4	47.5	52.5	49.7	50.3
Mississippi.....	64.7	35.3	65.0	35.0	60.0	39.4
Missouri.....	57.2	42.8	60.5	39.5	.....	.....
Montana.....	56.7	43.3	41.7	58.3	50.3	43.7
Nebraska.....	53.8	46.2	31.9	68.1	53.9	46.1
Nevada.....	52.0	48.0	.....	.....	.....	.....
New Hampshire.....	56.8	43.2	33.9	66.1	56.4	43.6
New Jersey.....	52.7	47.3	35.3	64.7	52.7	47.3
New Mexico.....	54.3	45.7	50.5	49.5	52.4	47.6
New York.....	46.6	53.4	24.9	75.1	43.3	56.7
North Carolina.....	65.1	34.9	62.5	37.5	60.1	39.9
North Dakota.....	51.6	48.5	37.7	62.3	52.5	47.5
Ohio.....	55.0	45.0	40.4	59.6	56.0	44.0
Oklahoma.....	53.9	44.1	57.8	42.2	55.7	44.3
Oregon.....	50.1	49.9	28.2	71.8	43.9	56.1
Pennsylvania.....	56.7	43.3	37.1	62.9	.....	.....
Rhode Island.....	52.7	47.3	34.4	65.6	49.4	50.6
South Carolina.....	62.2	37.8	65.2	34.8	60.6	39.4
South Dakota.....	57.7	42.3	55.5	44.5	58.4	41.6
Tennessee.....	63.3	36.7	61.4	38.6	61.0	39.0
Texas.....	59.1	40.9	62.1	37.9	58.3	41.7
Utah.....	50.3	49.7	26.7	73.3	44.5	55.5
Vermont.....	58.2	41.8	59.0	41.0	57.3	42.7
Virginia.....	61.6	38.4	57.8	42.2	61.7	38.3
Washington ²	44.0	56.0	25.0	75.0	39.0	61.0
West Virginia.....	62.8	37.2	60.8	39.2	61.3	38.7
Wisconsin.....	57.1	42.9	32.3	67.7	57.1	42.9
Wyoming.....	48.8	51.2	34.6	65.4	47.6	52.4

¹ The 20-percent reduction in payments in March to be restored through retroactive payments.

² Partly estimated.

TABLE 7.—State maximums on assistance payments September 1946, and latest maximums reported ¹

[Where no figures are shown, State has no maximums]

State	Old-age assistance		Aid to the blind		Aid to dependent children	
	September 1946	Latest	September 1946	Latest	September 1946	Latest
Alabama ¹	\$40	\$45	\$40	\$45	\$18-12	\$24-15
Alaska.....	60	60			25-15	25-15
Arizona.....	40	50	50	60	18-12	24-15
Arkansas.....	30	45	40	45	18-12	24-15
California.....	50	55	60	65		
Colorado.....	45	60	40			
Connecticut ²	40	40	40	40		
Delaware.....	30	40	40	45		45-20-15
District of Columbia.....						
Florida.....	40	45	40	45	18-12	18-12
Georgia.....	30	45	30	45	18-12	24-15
Hawaii.....						
Idaho.....						
Illinois ²	45	50	40	50		
Indiana ¹	40	45	40	45	20-18-12	30-18-15
Iowa.....					18-12	
Kansas.....						
Kentucky.....	30	30	40	40	18-12	18-12
Louisiana.....	75	90	75	90	40-12	40-12
Maine.....	40	40	40	40		50-25-20
Maryland.....	40	45	40	45	18-12	21-16
Massachusetts.....						
Michigan ¹	40	40	40	45	60-9	70-9
Minnesota ¹	40	50			40-15-12	50-20-15
Mississippi.....	30	30	30	30	15-10-5	15-10-5
Missouri.....	40	45			18-12	24-15
Montana.....	40	45	40	45		
Nebraska ¹	40	50	40	50		
Nevada.....	40	50				
New Hampshire.....	46	46	46	46		
New Jersey.....						
New Mexico.....	50	60	60	60		135
New York.....						
North Carolina.....	40	45	40	45	18-12	24-15
North Dakota.....						
Ohio.....	40	50	40	50		
Oklahoma.....	40	45	40	45	18-12	24-15
Oregon.....						
Pennsylvania.....						
Rhode Island.....						
South Carolina.....	20	23	25	30	15-10	18-12
South Dakota.....	40	45	40	45	30-12	30-12
Tennessee.....	40	45	40	45	18-12	24-15
Texas.....	40	45	40	45	18-12	24-15
Utah.....	30	45-45-24	40	45-45-24	40-30-18-12	45-45-24
Vermont.....	30	45	40	45	18-12	24-15
Virginia.....	40	45	40	45		
Washington.....						
West Virginia.....	40	45	40	45	18-12	24-15
Wisconsin.....	40	45	40	45		
Wyoming.....	50	60	50	60		

¹ In a few States maximums shown above are not yet effective.

² Higher payments possible to recipients with medical or other special needs.

³ Some variation from amount shown for successive additional children in family or a family maximum in addition.

⁴ Maximum for assistance plus other income.

⁵ Percentage reduction applied to maximum.

⁶ Per family.

TABLE 8.—Ratio of State unemployment insurance reserves on Mar. 31, 1947, to highest annual benefit expenditures, by States

(Dollar amounts in thousands)

State	Reserves on Mar. 31, 1947	Highest annual benefit expenditures		Ratio of reserves to expend- itures
		Year	Amount	
United States.....	\$6,903,619			
Alabama.....	56,089	1946	\$14,749	3.8
Alaska.....	9,444	1940	527	17.9
Arizona.....	22,534	1938	1,902	11.8
Arkansas.....	32,728	1946	3,874	8.4
California.....	709,964	1946	164,532	4.6
Colorado.....	41,769	1946	4,169	10.0
Connecticut.....	186,850	1946	19,584	9.5
Delaware.....	13,921	1946	1,768	7.9
District of Columbia.....	45,097	1941	2,122	21.3
Florida.....	67,505	1940	6,362	10.6
Georgia.....	89,148	1946	6,476	13.8
Hawaii.....	20,491	1939	286	71.6
Idaho.....	18,577	1939	2,193	8.5
Illinois.....	484,673	1946	77,542	6.3
Indiana.....	181,199	1946	22,283	8.1
Iowa.....	69,344	1939	5,224	13.3
Kansas.....	52,684	1946	9,080	5.8
Kentucky.....	95,930	1946	6,419	14.9
Louisiana.....	81,268	1946	12,013	6.8
Maine.....	38,756	1946	5,478	7.1
Maryland.....	116,916	1946	23,910	4.9
Massachusetts.....	192,398	1946	42,802	4.5
Michigan.....	213,016	1946	79,220	2.7
Minnesota.....	103,956	1940	9,746	10.7
Mississippi.....	33,705	1940	2,200	15.3
Missouri.....	158,496	1946	20,946	7.6
Montana.....	23,577	1946	3,147	7.5
Nebraska.....	28,136	1946	2,087	13.5
Nevada.....	11,995	1946	1,117	10.7
New Hampshire.....	26,313	1938	2,732	9.6
New Jersey.....	441,631	1946	78,672	5.6
New Mexico.....	13,395	1939	1,226	10.0
New York.....	972,539	1946	191,164	5.1
North Carolina.....	125,673	1938	8,216	15.3
North Dakota.....	6,183	1940	619	10.0
Ohio.....	500,039	1946	52,314	9.6
Oklahoma.....	41,348	1946	10,184	4.1
Oregon.....	70,018	1946	16,633	4.2
Pennsylvania.....	593,008	1946	94,534	6.3
Rhode Island.....	79,509	1946	10,852	7.3
South Carolina.....	45,325	1940	2,474	18.3
South Dakota.....	7,318	1939	394	18.6
Tennessee.....	94,295	1946	12,560	7.5
Texas.....	162,608	1946	14,669	11.1
Utah.....	29,238	1946	4,058	7.2
Vermont.....	14,553	1940	914	15.9
Virginia.....	72,646	1940	5,863	12.4
Washington.....	131,903	1946	46,706	2.8
West Virginia.....	72,144	1938	12,085	6.0
Wisconsin.....	194,200	1938	9,408	20.6
Wyoming.....	9,667	1940	1,219	7.9