

old age assistance Commission

State of Iowa

1936

Second Annual Report

Old Age Assistance Commission

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LETTER OF TRANSMITTAL

HIS EXCELLENCY, NELSON G. KRASCHEL,
GOVERNOR OF IOWA,
STATE HOUSE,
DES MOINES, IOWA.

YOUR EXCELLENCY:

Under the provisions and requirements of Section 5296-f36 of Chapter 266-F1, Code of Iowa, 1935, The Old Age Assistance Law, the undersigned commissioners, under date of September 28, 1936, submitted a brief report to your predecessor, the Honorable Clyde L. Herring.

This report, which we herewith submit to you, includes information required by the statute, which was complied with as above stated, and contains such supplementary and additional information as we believe will be helpful to you as chief executive of the state of Iowa, and to the public generally.

A delay in the presentation and distribution of this report in detail, as a printed pamphlet issued by the old age assistance commission, was deemed advisable in order that our colleagues engaged in the administration of the act might have ample time for a more thorough use of the statistical equipment now in use by our state office. The superintendent, Mr. Byron G. Allen; our actuaries, Mr. T. A. Moilien and Mr. Ralph F. Mowen, and our sociologist who acts as director of research, Mr. Donald A. Trauger, were engaged in various problems of research and in studies relative to the administration of the act and desired extended time for the final submission of much of the material contained in this report.

In submitting this printed report, we trust that we may aid the general public in a better understanding of the problem of old age assistance in the state of Iowa, for only through informed public opinion may so large and complex a social and economic subject be dealt with to the end that the aspirations of the citizenry of this state can be made manifest through the old age assistance law.

In the final compilation of this report we have missed sadly the kindly counsel and painstaking effort of our fellow member, Mr. A. L. Urick of Des Moines, Iowa, who, after a short illness, died December 20, 1936.

Respectfully submitted,

OLD AGE ASSISTANCE COMMISSION,

MRS. E. R. MEREDITH, *Chairman*,

JOHN F. PORTERFIELD.

February 19, 1937.

SECOND ANNUAL REPORT

Old Age Assistance Commission

The problem of caring for people who have grown old and are no longer able to maintain themselves never has been of easy solution. Yet the same problem has arisen in every time and in every society. What has been and is important is the matter of who takes the responsibility for seeing that provision is made for the aged, and the nature of the provision made.

Historically, Iowa, as is true of other states, was bound by a way of thinking about poverty in old age and in general that was derived from the philosophy which inspired the old English poor laws. That the old philosophies and the old solutions to the problem of poverty were inadequate unfortunately is not universally recognized even now.

Provision for the poor in Iowa has been, traditionally, the problem of the local communities, the counties and the relatives of the impoverished person. Because the problem was considered a local or family proposition there was no general conception of the extent or nature of it considered from the standpoint of the state. The experience of the Iowa old age assistance commission and the various county old age assistance boards, even though limited to a little more than two years, has made a much better understanding of the problem possible.

Among those familiar with the problem, dependent or destitute old age long has been considered a matter for concerted action rather than one to evoke sympathy or astonishment.¹ Even when elderly people have children or friends to aid them their plight is scarcely enviable. The aid from children may be grudgingly given and bitterly humiliating to the parent. In any event there is usually present a disinclination on the part of the elderly person to accept what he considers charitable aid. Life insurance agents, Fourth-of-July orators, ministers, reformers and novelists have all drawn word pictures that painted the scene of shabby and forlorn old age in drab colors on the canvas of human imagination. In this way a complex problem has been beclouded by emotional considerations which obscure the facts and forces involved. That a large proportion of the aged are without income or resources and in poor and failing health is a fact not generally recognized. That beneath these circumstances lies a complexity of definite causes is even less generally understood. In a sense, such public apathy and lack of understanding is a direct result of the impersonalization of assistance work through the creation of specialized organizations for meeting the problem. In effect the taxpayer and the man on the street has delegated his social responsibility to public or private organizations. Within certain definite

¹ For more detailed discussions of this point see Steiner, Jesse F., *Social Security and American Traditions*, in *Social Forces*, Vol. 14, pp. 461-466, May, 1936, and White, R. Clyde, *Social Insurance v. Charity*, in *Social Forces*, Vol. 11, pp. 418-429, March, 1933.

limits this may be considered a step forward. The limits of the virtue of such a plan are that the taxpayer or man on the street shifts direct responsibility and too often forgets that the organization which he, as a citizen, has helped to create must have the authority, the financial resources, and the public approval necessary to meet and deal effectively with the problem.

To realize why a need for public assistance has arisen and why the state has taken part of the responsibility for caring for the dependent and destitute aged, rather than having the family or the local community provide and administer assistance requires some knowledge of the situation and some acquaintance with the background out of which the problem arose.

Causes of Old Age Dependency

Dependency in old age rarely results from a single cause. Ordinarily several causes combine in such a way as to produce dependency. Although the individual causes of dependency are legion a brief consideration of some of the most important is sufficient to indicate where the roots of the problem lie.

In general old age dependency differs from other types only in the age of the persons involved. The immediate cause of old age dependency is often associated with the death of a wage earner or his or her loss of employment which may be, in turn, the result of the infirmities and short comings of old age or to disequilibriums in the economic process. The wage earner who dies may be survived by a spouse who becomes dependent, either immediately or as soon as the proceeds from the decedent's insurance or estate have been used. The wage earner over 65 who loses his employment is seldom re-employed. Employers are loath to hire older men when so many younger men are unemployed and eager to work. When employment ceases, income usually ceases and the old person must then live upon savings, if he is fortunate enough to have any, or become dependent.

Increasing mechanization of industry and even of agriculture has meant that the span of man's productive years has decreased, and has decreased most outside rural areas where small-farm operations are general. A further complicating consideration is that increasingly larger proportions of people are employed by others rather than working for themselves.

Low incomes, subsistence and below subsistence incomes constitute a powerful cause of dependency. The conservative Brookings institution² estimates that even in boom days of 1929 more than 8 per cent of all families in the United States had incomes of less than \$500 annually; more than 20 per cent of all families had incomes of less than \$1,500 annually; nearly 60 per cent had incomes of less than \$2,000 annually. The institution reports, "at 1929 prices a family income of \$2,000 may perhaps be regarded as sufficient to

² Leven, Maurice, Moulton, Harold G., and Warburton, Clark, *America's Capacity to Consume*, The Brookings Institution, Washington, D. C., 1934, p. 54.

supply only basic necessities. However accurate this generalization may be, it is significant to note that more than 16 million families, or practically 60 per cent of the total number were below this standard of expenditures."³

It is true, in theory, that savings are possible regardless of income. A person can put aside part or all of his income if he is willing to sacrifice enough. But a person cannot save and avoid poverty unless his income is sufficient to permit both circumstances. According to one writer, "we have no right to demand that the poor shall meet single handed, as stray heroes have done, adverse conditions to which ordinary human beings are not, as a matter of fact, ordinarily subjected."⁴

For the majority of people the obstacles in the way of saving enough money during their productive years to maintain themselves when old are becoming more numerous and difficult to circumvent. The wonder is not that so many people over 65 are dependent, but rather it is that so many are independent.

Another factor contributing to dependency is the insecurity of savings. Among those applying for or receiving assistance, here in Iowa, are a few ex-millionaires.

Old age assistance investigators have reported that a number of applicants could live quite handsomely for the remainder of their lives if they had resources equal in amount to the contributions they have made to the public revenues in taxes. Furthermore, investigators have verified these findings by reference to tax receipts held by applicants. At least one applicant has tax receipts showing that he has paid more than \$20,000 in taxes, and many have paid thousands of dollars in taxes.

In addition several former Iowa legislators and other ex-officials of the counties and state are applying for or receiving assistance. These are not entirely isolated instances. What seems significant is that from the relatively small class of people whose incomes permitted savings a rather high proportion actually did save, but lost their savings. Bank failures, inflated property prices followed by deflation, business and trade expansion and contraction and ordinary errors in human judgment have all combined to defeat the plans of many elderly people for economic independence in old age.

Sickness and infirmity constitute factors which are powerful causes of old age dependency. Usually illness is either a contributing or a precipitating cause. The expense attendant thereon consumes savings, reduces earnings and does not choose its victims entirely from those financially best equipped to endure it.

"Illness is one of the major causes of economic insecurity which threaten people of small means in good times and bad. In normal times from one-third to one-half of all dependency can be traced to the economic effects of illness."⁵

³ Ibid.

⁴ Devine, E. T., *Misery and Its Causes*, The Macmillan Company, New York, 1909, p. 23.

⁵ President's Committee on Economic Security, *Report to the President*, Government Printing Office, Washington, 1935.

The forces and factors contributing to the existence of the "ne'er do wells" and the "down and outers" are too varied, too complex to permit analysis in this report. It should be sufficient, however, to note that the existence of such individuals may be due to defects in social organization or to inferior inheritance or to both. A theory of personal depravity or innate character defects fails to touch upon the actual roots of the problem.

These foregoing causes of old age dependency are only a few of the principal causes. The misery which accompanies poverty, "as we say of tuberculosis, is communicable, curable and preventable. It lies not in the unalterable nature of things, but in our particular human institutions, our social arrangements, our tenements and streets and subways, our laws and courts and jails, our religion, our education, our philanthropy, our politics, our industry and our business," one authority has said.⁶

The Extent

Just how acute and how widespread the problem of old age dependency is in Iowa we are only now beginning to learn. Since the Iowa old age assistance law was enacted and up to the beginning of September of 1936 more than 66,000 persons applied for assistance. This means that one of every three persons over 65 years of age has applied for assistance. The variation in the proportion of aged people applying by counties is great. Wayne and Appanoose counties head the list with over 55 per cent of their aged population applying. Winneshiek county, with one of every eight persons over 65 applying for assistance had the smallest proportion of applicants.⁷

Not all of the 66,000 applicants are eligible for assistance, nor are all of them still living. Yet there are an estimated total of 50,000 who are entitled to assistance under the Iowa law and in urgent need. There is one factor determining the extent of old age dependency about which little is known at the present time and which consequently cannot be measured. That is the number or proportion of people over 65 years old who are dependent on others in whole or in part, but who have not applied for public assistance. A study is being planned which should provide a basis for several generalizations as far as rural people are concerned. In the absence of any sounder basis and premised only on general considerations, the commission's research director estimates the number of Iowans eligible for assistance, but who have not applied at not less than 10,000. Within the error of this estimate a minimum of 30 per cent of Iowans over 65 years old are eligible for assistance—at least 60,000 persons. The hope that this high number of needy persons over 65 years old is merely a temporary phenomenon born of the depression is quickly dispelled by reference to the population statistics for Iowa and for

⁶ Devine, E. T., *Misery and Its Causes*, The Macmillan Company, New York, 1909, pp. 11-12.

⁷ The reasons for these differences, particularly in the counties mentioned, are so obscure that no helpful interpretation can be given. It seems unwise to conclude that the problem of old age dependency is as different in the counties as the figures would indicate.

the nation, with particular reference to the number of people over 65 now, and the number to be expected in the future. It will be seen that although the high percentage of people over 65 in need of assistance may decrease, the actual number is likely to remain constant or to increase because of a widened population base.

In 1930 only three states, namely, Maine, New Hampshire, and Vermont had a higher percentage of population over 65 than Iowa. In Iowa villages nearly one of every .8 persons is more than 65 years old, which approaches the proportion expected for the country as a whole when the population has stabilized, or about the year 1990. Moreover unless present population trends are offset by migrations the proportion of people over 65 in Iowa may be expected to increase.⁸

Future Outlook

The causes of old age dependency we still have with us and but slightly diminished despite recent federal and state legislation. The number of persons who may be affected is increasing year by year. Although the federal social security legislation represents the plan around which a widespread attack on the problem of insecurity is being built, much remains to be done if the real causes of dependency are to be dealt with. Whether or not the necessary social controls will be developed is a matter only the future can decide. Until agricultural stability has been achieved, until new techniques of control and management make possible fuller utilization of the productive resources of this country, until a better distribution of goods and services produced is accomplished, and until a better understanding between nations is achieved, there is no certainty that the problem of poverty will not become increasingly difficult.

Why Should Assistance Be a Public Problem

The explanation of why assistance to the needy aged has become a recognized public responsibility rather than a purely neighborhood or family responsibility lies in the causes and the extent of poverty and in the future outlook. It also lies partly in the mobility, both vertical and horizontal, of the American people. "Fortunately or unfortunately, according to the standpoint of religion and economics from which one views the matter, we Americans have not that conception of the family, as the unit of society, and that reverence for old age, which is ingrafted upon the heart of the oriental in all his religious and economic training. In China and Japan it is rare to find any individual in want above sixty years of age, who has not some relative, no matter how remote, whose ethics and religion command him to make a place in his home for the indigent one and provide for him as if he were a member of his own immediate family.

⁸ For detailed discussion see Whelpton, P. K., *Iowa's Population Prospect*, Iowa Agricultural Experiment Station, Research Bulletin No. 177, Ames, 1934, and Iowa Old Age Assistance Commission, *First Annual Report*, The State of Iowa, Des Moines, 1935, pp. 10-12, 15, 22-23, 30.

In our manufacturing centers especially, the helpless, destitute grandfather or grandmother is regarded as a distinct burden to the household, the carrying of which often times forces the children out of school and into the streets, factories, or shops, in order to provide for the increment to the household expenses which the taking on of an aged relative, no matter how near he may be to his immediate family, entails."⁹

The immediate reason for public assistances is that popular demand has insisted upon it. So much is obvious, but the causes which are behind popular demand require some study. In general the cause is the breakdown of the system of family support under the heavy strain placed upon it and the weakened ability of the family as a social unit to sustain the load. Children, once considered as an economic advantage and as "old age insurance," have their own problems. Many of the children are beset by illness, lack of employment, subsistence or below subsistence wages and nearer responsibilities. Some have lost touch with their parents or grandparents either through differences of tastes, opinions or beliefs, or because they and their parents are separated by sheer distance. The struggle for an economic foothold has been so severe that many grown children are dependent on their parents rather than able to support their parents. Beneath all considerations is a vague consciousness that the protective function of the family is the support of the younger generation by the older rather than the reverse.

In brief, old age assistance has become a public problem rather than a family or private one because the public has come to believe that the state is the only institution capable of alleviating the misery which accompanies penniless old age. Recent legislation is ample evidence. Such pronouncements as that by Brookings Institution, "that plant and labor capacity under prevailing techniques and schemes of industrial management showed an unutilized capacity capable of bringing the incomes of all the lower classes well above the \$2,000 per family level,"¹⁰ have contributed to the belief that the care of the underprivileged is a social responsibility.

Groups Affected by Old Age Dependency

Since the care of the dependent and destitute aged has become a public problem a clear understanding of the groups of persons affected is necessary. The one class easily recognized as being affected is the needy aged. Being a minority group they were, and are still, to some extent, subject to the treatment generally accorded minorities. Recently a change in social attitude has begun to take place, and a new system of aiding necessitous persons has arisen. It is concerned with alleviating need and is unconcerned with exacting penalties for what may be considered moral deficiencies. Specifically

⁹ Squier, L. W., *Old Age Dependency*, The Macmillan Company, New York, 1912, pp. 312-13.

¹⁰ Leven, Maurice, Moulton, Harold G., and Warburton, Clark, *America's Capacity to Consume*, The Brookings Institution, Washington, D. C., 1934.

it is the responsibility of the commission to discover and substantiate need and to take such steps to relieve that need as are provided for by the law. In more general terms the function of the commission is conceived to include making such arrangements as are necessary so that elderly Iowans may spend their last years in such comfort as the law provides, and in a manner which is satisfactory to the elderly person and to his fellow citizens.

The second group of persons involved in the public assistance problem is the general public—the taxpayers. This group includes not only the taxpayers of Iowa, but all citizens of the United States, since the federal government is paying half of the cost of the program for old age assistance in Iowa. The citizens of this state and this country have the threefold duty of seeing that the aged and other destitute groups are provided for, of seeing that they are adequately provided for and of insuring that the tax funds which makes such a program possible are available.

The third group concerned is the old age assistance commission and its staff of state and county employees. The scope and sweep of the commission's duties and the nature of its power are outlined and prescribed in the old age assistance law. These are almost entirely concerned with seeing that the will of the people is carried out with dispatch and efficiency. Related to its duties and within its power one function of the commission is to acquaint the public with the nature of problems that must be met, what progress has been made and to outline the extent and nature of the work yet to be done.

Situation at Beginning of the Year

At the beginning of the second fiscal year the commission faced several distinct problems. Applications for assistance totalling 45,299 had been recorded in the state office; of this number 10,602 had been approved for assistance. More than 30,000 applications awaited disposition. Because most of these applicants were nearly destitute and in only slightly better circumstances than those receiving assistance much misunderstanding arose particularly among those who applied but who could not be paid, due to a lack of funds.

At the beginning of the second fiscal year the commission still found it necessary to assume part of the duties incident to the enforcement of the revenue provisions of the act. These duties in no way have been slight and were complicated in several counties because of the uncooperative attitude of the local officials responsible for the collection of the tax.

An action brought on September 17, 1934, by Weston E. Jones, a taxpayer residing in Floyd county seeking to enjoin the Floyd county board of supervisors from paying the expenses of the Floyd county old age assistance board and the salary and expenses of the local investigator, was still in litigation.¹¹

The beginning of the second fiscal year saw many county boards

¹¹ For fuller discussion see Iowa Old Age Assistance Commission, *First Annual Report*, p. 5.

without proper housing or equipment and saw the state office badly overcrowded in poorly lighted and ventilated quarters, scattered through basements, corridors and out-of-the-way rooms in the State House.

Much remained to be done in improving the relations between the county offices and the state office. The number and nature of the administrative problems which had arisen during the first year was such that strenuous efforts were needed to keep each unit in the organization acquainted with the nature of the problems arising and being met by all other units.

The unexpected influx of applications into the state office during the first fiscal year resulted in a "mushroom" growth in state office duties and a consequent need for better organization.

No adequate provision for financing the work of the commission had been made. This, a large enough problem in itself, was complicated by the necessity arising therefrom of making distinctions, among eligible applicants, between those who were to be paid and those to whom payment had to be postponed. In addition there was the necessity for calculating county quotas so as to preserve an equity between the several counties. Nearly all the difficulties faced by the commission at the beginning of the fiscal year were caused either directly or indirectly because funds available with which to pay assistance were insufficient, or because no adequate provision had been made for space for the commission's employees to work.

Report on Progress Made

In accordance with Section 5296-f36 of the Iowa Code for 1935 it is reported that 31,892 persons received assistance during the second fiscal year ending June 30, 1936, of these 21,772 received old age assistance for the first time during the second fiscal year. At the end of the fiscal year 29,643 certificates were still in force. During the year, \$3,219,061.00 was paid out as assistance and \$83,755.77 was paid to defray the funeral expenses of deceased recipients.

A total of 9,482 new applications were recorded during the fiscal year. Deaths among those in the application status during the fiscal year decreased the number of applicants by 1,169. Denials or rejections totaled 1,472 and 163 applicants withdrew their claims. Among recipients of assistance there were 1,957 deaths and 292 cancellations of certificates due to the ineligibility of recipients.¹²

In the beginning of and throughout the second fiscal year one of the most important duties was the routine work of continuing payments to qualified recipients, renewing and approving grants, taking applications, making investigations and reviewing and examining the documents pertaining to individual applicants. This has

¹² Assistance certificates can be cancelled for reasons falling into three general classifications. First, a recipient may become ineligible for further assistance; second, it may be found that the recipient was ineligible for the original grant and, third, the recipient may voluntarily ask that his certificate be cancelled.

been neither a small, nor an easy task. The general procedure involves a variety of detailed functions and calls upon a high degree of responsibility at many stages.

The Iowa law provides that, "The amount of assistance shall be fixed with due regard to the condition of the individual and community in each case but in no case shall it be an amount which, when added to the income of the applicant from all other sources, shall exceed a total of twenty-five dollars a month." The law also provides that, "no persons receiving assistance * * * shall at the same time receive other assistance from the state or from any political subdivision thereof, except for medical and surgical assistance, and hospitalization."

These being the conditions, then only the most destitute individuals in the state are eligible to receive \$25 monthly from the state, while a person, absolutely destitute, but whose individual condition is good, age considered, and who lives in a community in which living costs are low and opportunities for part time employment are good is obviously entitled to something less than \$25 monthly.

Plan Approved by Social Security Board

One of the very significant developments during the second fiscal year is that the Iowa plan for caring for the aged received the approval of the social security board and that since February of 1936 state expenditures have been matched dollar for dollar by grants from the United States treasury. Although there has been some slight misunderstanding regarding the significance of this development its importance cannot be underestimated. Such misunderstanding as did arise was due to the fact that some individuals believed that the federal act provided for doubling the amount of existing grants. Such, of course, is not the case. Also, the federal plan does not provide grants in excess of \$15 per month with respect to any individual. If it were possible, in Iowa, to pay amounts in excess of \$30 per month to any individual the social security board could match only up to \$15 of the amount paid. What the federal approval did mean was, first of all, that the number of persons receiving assistance was approximately doubled and assistance allowances were made at a higher rate, thereby raising subsequent average payments. This was in part due to increased state funds arising from the collection of delinquent per capita taxes and, of course, largely due to the receipt of federal funds resulting from this approval.

There were also many indirect effects of the social security board's approval to be discussed later in this report.

One of the indirect effects associated with the approval of the social security board was that it was realized that the public must be acquainted with the fact that the administration of old age assistance is not a minor task to be performed by a small group of loosely organized clerks working in nooks and corners, but a difficult, painstaking procedure.

Statistical Reporting

During the fiscal year the commission also made provisions for a system of monthly statistical reports which shows the mathematical record of the work of the commission during each month.

The reports show the number of applications pending at the beginning of each month, the number of applications received during the month classified as to whether they are new or reapplications following rejection or cancellation, the number of deaths of applicants reported, the number of applications rejected or denied and the number of persons who withdrew their applications. In addition, the monthly report gives the number of persons receiving assistance at the beginning of each month, the number of persons granted assistance for the first time, the number of deaths of recipients reported, the number of certificates cancelled, and the number of persons who voluntarily asked that their certificates be cancelled. The number of persons still on the rolls at the end of the month is shown with the total number of each sex represented. Persons whose applications for assistance have been approved for the first time are classified by age and sex.

The concluding part of the report shows county by county, the number of people who received assistance during the month, the total amount paid to them and the average amount of the individual grants. One copy of this report is sent to the social security board each month, and one copy to the regional office of the social security board in Minneapolis. In addition, the commission issues this report in mimeograph form for a limited distribution within the state.

In connection with the statistical reporting it was necessary to install the Hollerith system of punched card, sorting, counting and tabulating. It was also necessary to employ temporarily a staff of coders to code and assemble the data already on file in the state office so that the statistical record would be complete. Because of already overcrowded office space the temporary workers performed their work at night. Although the commission has been put to some trouble and expense in building up its statistical reporting and recording system, it is believed that its efforts will be well repaid not only because more enlightened administration will be possible, but also because it will be possible to inform the general public of the work performed and the magnitude of the task yet to be performed.

County Expenses Borne by Commission

On February 13, 1936, the supreme court of Iowa upheld the lower court in its decision in the case of Jones vs. Dunkelberg (8) et al. The original action, as mentioned in the First Annual Report of the Old Age Assistance Commission, was brought on September 17, 1934 by Weston E. Jones, a taxpayer residing in Floyd county, to enjoin the County Board of Supervisors of Floyd county from paying the expenses of the members of the county old age assistance board and the

salary and expenses of the local investigator. As the result of the supreme court decision and related rulings by the attorney general the state, since February 13, 1936, has been paying the salary of local investigators and the expenses of the county board members and investigators. This has meant that the amount of state money being used in administration has been greatly increased inasmuch as the total salaries and expenses of county employees and officials is much greater than total state administrative expense.

In connection with this change the commission made plans for the appointment of seven district representatives and for the adjustment of salaries and working arrangements of investigators on a more equitable basis. Many inequities had arisen due to the fact that several investigators had been engaged on a per investigation basis, and others had been employed on an hourly basis.

The obvious effect of the decision was to increase state operating costs and to diminish the pension fund.

Cooperative Research Program

During the summer and fall of 1935 plans were drawn and arrangements made to begin a cooperative research program financed jointly by the old age assistance commission and the industrial science research fund of Iowa State College. The purpose of the research done the first year was "to determine the extent to which legally responsible relatives do, in fact, aid their aged dependents and to attempt to relate the amount, or absence, of aid to certain other observable factors."

"Two secondary objectives were closely allied to the first. The first was to describe the applicants and to determine their characteristics insofar as possible. The second was to compare the population of applicants to the entire population of the state over 65 years old."¹³

One of the most immediate important results of the research was the finding "failure of old persons to find support within the family is becoming increasingly more widespread and consequently more important from the standpoint of providing public assistance. Such factors as increased mobility, with reference to the scattering of children, low incomes, unemployment and the trends toward urbanization and toward smaller families are all operating in such a way as to decrease the proportion of old people who may be expected to receive aid from relatives." Scarcely less important was the finding that the income of relatives was not a decisive factor in determining the aid or lack of aid relatives extended to people applying for assistance. Other data and conclusions resulting from the research although of lesser or little immediate use offer suggestions as to the cause of dependency, the severity of the problem and give some clue as to what may be expected in the future.

¹³ Trauger, Donald A., *Applicants for Old Age Assistance in Iowa and Their Legally Responsible Relatives*, unpublished Master's Thesis, Iowa State College, 1936.

Extent of Responsibility of Relatives

The commission, as are other public assistance organizations in Iowa, is bound by the old statute of 1851 which declares that the spouse, children or male grandchildren of any "poor" person as defined in the law shall relieve or maintain such person in such manner as may be prescribed by the county officials. Furthermore, no person is eligible for assistance if he has children found by the commission to be able to support him. In its attempts to discover which relatives are able to aid and how much such relatives are able to aid the commission has been greatly concerned. In order to enforce that section of the law it has been necessary to investigate the condition of the relatives and to determine the amount the relative may be expected to aid. These expected amounts are determined by reference to a chart devised at the instance of the commission, which takes into consideration the income of the relative, the cost of living in his community and is offset by deductions or exemptions in consideration of persons dependent upon the responsible relative other than the applicant for old age assistance. If the relative is not exempt, the amount he is expected to contribute is determined by application of a graduated percentage to the portion of his or her income in excess of that exempted.¹⁴

In connection with the application of these figures it has been found, as was expected, that many relatives are aiding who obviously cannot aid the applicant and do justice to themselves or their own spouses and children. On the other hand, there are many relatives whose incomes suggest that they are able to do much more toward the support of their aged dependents than they actually are doing. It has been gratifying to learn however that in general the expected amounts are substantially in line with the amounts the relatives are expending and are willing to continue to direct to the uses of applicants. In effect, this policy represents an additional tax based upon ability to pay and levied upon a selected class of persons. The commission holds no brief for the fairness or wisdom of such a tax in general, but since the law does demand a policy regarding the matter of ability of children it has seemed that such policy should stress the ability to pay.

Per Capita Tax Collections

Throughout the year the commission has continued to do everything within its power to enforce the revenue provisions of the old age assistance law. The success of its efforts is revealed in the record of collections made. This is regarded in some quarters as a monument to the administration of a revenue provision which is at best a makeshift.¹⁵ The experience of more than two years has

¹⁴ Knowler, Lloyd A., and Trauger, Donald A.; *Revision of Rating System Used by Iowa Old Age Assistance Commission*, Iowa Old Age Assistance Commission, Des Moines, 1937.

¹⁵ The best comparison for record of per capita tax collections is to be found in the record made by the state and the various counties in collections of poll taxes.

revealed several things about the old age assistance per capita tax. The most important revelation is, however, that if the funds from which the old age assistance grants are paid must be raised by a per capita tax, the tax must be increased from \$2.00 per year to \$7.00 or \$8.00 per year in order to produce sufficient revenue. This statement is based upon what has become a reliable estimate of persons eligible for assistance and the percentage of persons liable from whom the per capita tax can be collected without an undue cost to the counties and the state for so doing.

Creation of Research Department

The value of research in public administration has become generally accepted. Research of a fact-finding nature is useful in acquainting the public with the nature and trends of current changes and is useful to administrators in measuring the effect of certain policies and as background material for the formulation of new policies. Toward the end of the fiscal year a research department was created.

The general function of the research department is to prepare reports, bulletins and the like, for the public and the officers of the commission; to make such research studies as are necessary to determine policy and to supply whatever information regarding the history and development of social legislation and movements as may be required by the commission.

Mistakes in policy in an organization grown so large as the old age assistance commission can be costly either in terms of human suffering and misery or from the standpoint of usage of public funds. The commission regards research work as an additional safeguard against such mistakes, and as a means of disseminating such information as will be helpful in bringing about better public understanding.

Low Costs of Administration

Although the commission has been paying county expenses since February 13, 1936, the total cost of administration was only 4.03 per cent of the total funds expended. The amount of funds expended as assistance accounted for over 93 (93.07) per cent of funds expended while the amount expended in funeral benefits amounted to an additional 2.90 per cent. The expenditure for state office salaries and expenses amounted to only 2.79 cents of each pension dollar. While these low overhead expenses compare very favorably with the overhead of other public assistance programs and while it is true that almost 96 cents of each tax dollar used was actually expended directly by or for elderly Iowans, the commission wishes to point out that the percentage of the tax dollar expended for administration would have been even lower had there been sufficient funds to pay each eligible applicant. This is true because the investigations must be made, the files pertaining to applicants examined and reviewed whether or not the applicant subsequently receives payment. In brief, from the standpoint of administration, it costs almost as much to pay three-fifths of the applicants as it would to pay all of them.

Problems Yet to Be Met

At the close of the second fiscal year there were approximately 20,000 applications in the files at the state office pending payment. Many others were still in the hands of county boards. These applications represent the claims of persons who are legally entitled to assistance under the state law, but who could not be paid because there were no funds with which to pay them.

None of these approximately 20,000 persons whose applications were held pending approval and payment in the state office were eligible to receive the maximum of \$25 monthly, yet the mere fact that they were eligible indicates that their total income was less than that amount. It seems highly improbable that anyone who considers the matter seriously would deny that a person who has a total income, either in money or in kind, of less than \$25 monthly is in urgent need. Though the person be entitled to receive \$10 or only \$5 monthly from the state few will argue that his need of that amount is less than that of a person entitled to \$15 or \$20 monthly from the state since the grant in any case must take into consideration the applicant's other income.

That this was true is due to the fact that during the fiscal year only a little more than three and one-half million dollars was available to the commission. Even this amount contained a sizeable portion of federal funds. It is a matter of simple arithmetic that with three and one-half million dollars available less than 20,000 persons could be paid an average of \$15 monthly for a full year.

If the present financial basis of the commission were 100 per cent effective, which a per capita tax is emphatically not, an average of only 40,500 persons could be paid \$15 monthly for an entire year. This figure considers the theoretical maximum collectible through per capita taxes, the one million dollar legislative appropriation and the federal grant equal to the amount raised by the state. As a matter of experience an average of less than 28,000 can be maintained at \$15 monthly for an entire year.

Amount of State Funds Needed

If the spirit, or even the letter of the Iowa law is to be carried out, it will be necessary for a minimum of six million one hundred thousand dollars in state money and a possible seven million to be made available to the commission. When such amounts are matched by federal funds the total of twelve to fourteen million dollars will prove sufficient to pay all eligible applicants whatever amounts they are entitled to under the state law. It seems only fair that, if society is so organized that poverty and dependency is inevitable for a large portion of the aged, society should bear the burden of supporting its victims. There is no longer any need for mistaking or failing to observe the extent or severity of the problem. A minimum of 50,000 persons are known to be eligible and have made application

for assistance. The possible maximum or probable maximum cannot be reliably calculated at this time. Such an estimate must wait upon further research and more experience.

Need for Public Understanding

As pointed out before, the commission must have the authority, the resources and the weight of public opinion behind it if misery and neglect of the aged is to be relieved. It is believed that this report will serve to acquaint the public briefly with the nature and severity of the problem. In addition it will be necessary for the commission to renew its efforts in bringing facts and interpretations to the citizens of Iowa through all available channels. It seems almost axiomatic that the human race will progress further and more satisfactorily through cooperation resulting from mutual understanding than through misunderstanding and conflict.

Table I. Distribution of Applicants and Other Aged

Counties	Total population by counties	Number of people 65 years of age or over by counties	Percentage of total aged population in each county 65 years of age or over	Percentage of state's total aged population residing in each county	Number of applications in state office by counties, as of June 30, 1935	Number of applications received in state office during fiscal year ending June 30, 1936, by counties	Total number of applications received in state offices up to end of the fiscal year ending June 30, 1936	Percentage of aged population, by counties, applying for assistance (based on applications in state office as of June 30, 1936)
Adair.....	13,891	1,105	7.9548	.5998	259	35	294	26.61
Adams.....	10,437	791	7.5788	.4298	222	46	268	33.88
Allamakee.....	16,328	1,562	9.5664	.8478	218	184	402	25.74
Appanoose.....	24,835	2,084	8.3914	1.1311	828	75	903	43.33
Audubon.....	12,264	773	6.3030	.4196	177	34	211	27.30
Benton.....	22,851	1,788	7.8246	.9705	532	76	608	34.00
Black Hawk.....	69,146	4,310	6.2332	2.3394	1,157	127	1,284	29.79
Boone.....	29,271	2,288	7.8166	1.2419	549	140	689	30.11
Bremner.....	17,046	1,373	8.0547	.7452	258	43	301	21.92
Buchanan.....	19,550	1,927	9.8568	1.0459	357	56	413	21.43
Buena Vista.....	18,667	1,342	7.1892	.7284	226	52	278	20.72
Butler.....	17,617	1,343	7.6233	.7289	324	27	351	26.14
Calhoun.....	17,605	1,316	7.4751	.7143	352	46	398	90.24
Carroll.....	22,326	1,473	6.5977	.7095	290	25	315	21.38
Cass.....	19,422	1,596	8.2175	.8663	378	63	441	27.63
Cedar.....	16,760	1,455	8.6314	.7897	290	56	346	23.78
Cerril J. Gordo.....	38,476	2,337	6.0739	1.2685	734	102	836	35.77
Cherokee.....	18,737	1,412	7.5359	.7664	256	59	315	22.31
Chickasaw.....	14,637	1,233	8.4580	.6720	326	41	367	29.64
Clarke.....	10,384	901	8.6763	.4890	233	66	349	38.73
Clay.....	16,107	1,016	6.3078	.5515	259	68	327	32.19
Clayton.....	24,559	2,080	8.4694	1.1290	414	36	450	21.63
Clinton.....	44,377	3,696	8.3286	2.0061	965	198	1,163	31.47
Crawford.....	21,028	1,406	6.6863	.7631	222	59	281	19.99
Dallas.....	25,493	2,044	8.0179	1.1094	450	146	596	29.16
Davis.....	11,150	1,159	10.3946	.6291	338	27	365	31.49
Decatur.....	14,903	1,463	9.8168	.7941	577	116	693	47.37
Delaware.....	18,122	1,400	7.7254	.7599	209	92	301	21.50
Des Moines.....	38,162	3,490	9.1452	1.8943	774	207	981	23.11
Dickinson.....	10,982	736	6.7019	.3895	234	43	277	37.64
Dubuque.....	61,214	4,740	7.7433	2.5727	739	314	1,053	22.21
Emmet.....	12,856	724	5.6316	.3930	154	93	247	34.12
Fayette.....	29,145	2,336	8.0151	1.2679	565	86	651	27.87
Floyd.....	19,524	1,523	7.8007	.8266	407	52	459	30.14
Franklin.....	16,382	966	5.8967	.5243	236	39	275	28.47
Fremont.....	15,533	1,173	7.5517	.6367	363	59	422	35.98
Greene.....	16,528	1,246	7.5387	.6763	291	52	343	27.53
Grundy.....	14,133	826	5.8445	.4483	174	30	204	24.70
Guthrie.....	17,324	1,489	8.5950	.8082	264	67	331	22.23
Hamilton.....	20,978	1,417	6.7547	.7691	301	71	372	26.25
Hancock.....	14,802	863	5.8303	.4684	180	24	204	23.64
Hardin.....	22,947	1,839	8.0141	.9082	373	118	491	26.70
Harrison.....	24,897	1,752	7.0370	.9509	530	93	623	35.57
Henry.....	17,660	1,973	11.1721	1.0709	434	63	497	25.19
Howard.....	13,082	1,124	8.5920	.6101	221	30	251	22.33
Humboldt.....	13,202	881	6.6732	.4782	195	40	235	26.67
Ida.....	11,933	769	6.4443	.4174	188	28	216	23.09
Iowa.....	17,332	1,349	7.7833	.7322	314	40	354	26.24
Jackson.....	18,481	1,696	9.1770	.9205	401	79	480	28.30
Jasper.....	32,936	2,182	6.6250	1.1843	643	102	745	34.14

Table I—Continued

Counties	Total population by counties	Number of people 65 years of age or over by counties	Percentage of total aged population in each county 65 years of age or over	Percentage of state's total aged population residing in each county	Number of applications in state office by counties, as of June 30, 1935	Number of applications received in state office during fiscal year ending June 30, 1936, by counties	Total number of applications received in state offices up to end of the fiscal year ending June 30, 1936	Percentage of aged population, by counties, applying for assistance (based on applications in state office as of June 30, 1936)
Jefferson.....	16,241	1,434	8.8295	.7783	391	59	450	31.38
Johnson.....	30,276	2,254	7.4448	1.2234	510	70	580	25.73
Jones.....	19,206	1,510	7.8621	.8196	371	54	425	28.15
Keokuk.....	19,148	1,913	9.9906	1.0383	523	95	618	32.31
Kossuth.....	25,452	1,466	5.7599	.7957	296	52	348	23.74
Lee.....	41,268	3,430	8.3115	1.8617	1,019	164	1,183	34.49
Linn.....	82,336	6,196	7.5253	3.3630	1,643	252	1,895	30.58
Louisa.....	11,575	1,079	9.3218	.5857	256	124	380	35.22
Lucas.....	15,114	1,308	8.6542	.7099	434	65	499	38.15
Lyon.....	15,293	900	5.8850	.4885	140	45	185	20.56
Madison.....	14,331	1,344	9.3783	.7295	314	81	395	29.39
Mahaska.....	25,804	2,352	9.1149	1.2766	752	141	893	37.97
Marion.....	25,727	2,096	8.1471	1.1377	720	87	807	38.50
Marshall.....	33,727	2,757	8.1745	1.4964	506	147	653	23.69
Mills.....	15,306	1,056	6.6557	.5732	299	69	368	34.85
Mitchell.....	14,065	1,213	8.6242	.6584	227	54	281	23.17
Monona.....	18,213	1,127	6.1879	.6117	436	42	478	42.41
Monroe.....	15,010	1,406	9.3671	.7631	423	68	491	34.92
Montgomery.....	16,752	1,452	8.6676	.7881	332	81	413	28.44
Muscataine.....	29,385	2,726	9.2768	1.4796	575	147	722	26.49
O'Brien.....	18,409	1,375	7.4692	.7463	226	40	266	19.35
Osceola.....	10,182	574	5.6374	.3116	114	29	143	24.91
Page.....	25,904	2,375	9.1685	1.2891	571	97	668	28.13
Palo Alto.....	15,398	922	5.9878	.5004	246	45	291	31.56
Plymouth.....	24,159	1,611	6.6683	.8744	296	72	368	22.84
Pocahontas.....	15,687	948	6.0432	.5145	223	43	266	28.06
Polk.....	172,837	10,317	5.9692	5.5998	3,315	694	4,009	38.86
Pottawattamie.....	69,888	4,360	6.2386	2.3665	1,293	247	1,540	35.32
Poweshiek.....	18,727	1,587	8.4744	.8614	431	56	487	30.69
Ringgold.....	11,966	1,016	8.4907	.5515	291	90	381	37.50
Sac.....	17,641	1,229	6.9667	.6671	258	61	319	25.96
Scott.....	77,332	5,383	6.9609	2.9217	1,199	236	1,435	26.47
Shelby.....	17,131	1,061	6.1935	.5759	244	35	279	26.30
Sioux.....	26,806	1,518	5.6629	.8239	253	46	299	19.76
Story.....	31,141	2,278	7.3151	1.2364	511	116	627	27.52
Tama.....	21,987	1,691	7.6909	.9178	377	62	439	25.96
Taylor.....	14,859	1,401	9.4286	.7604	403	84	487	34.76
Union.....	17,435	1,513	8.6779	.8212	309	218	527	34.83
Van Buren.....	12,403	1,480	11.7432	.8033	411	87	498	33.65
Wapello.....	40,480	3,173	7.8384	1.7222	1,101	84	1,185	37.35
Warren.....	17,700	1,625	9.1808	.8820	312	141	453	27.88
Washington.....	19,822	1,857	9.3684	1.0079	414	63	477	25.69
Wayne.....	13,787	1,302	9.4437	.7067	447	183	630	48.39
Webster.....	40,425	2,409	5.9592	1.3075	813	120	933	38.73
Winnebago.....	13,143	909	6.9162	.4934	200	25	225	24.75
Winneshek.....	21,630	1,880	8.6916	1.0204	185	55	240	12.77
Woodbury.....	101,669	5,555	5.4638	3.0151	767	641	1,408	25.34
Worth.....	11,164	717	6.4224	.3892	125	18	143	19.94
Wright.....	20,216	1,382	6.8362	.7501	366	82	448	32.41
State.....	2,470,939	184,239	7.4562	-----	45,299	9,482	54,781	29.73

Table II. Distribution of Assistance Payments

Counties	Total number of applications approved up to July 1, 1936	Number of applications approved during fiscal year July 1, 1935 to June 30, 1936	Number of deaths of recipients during second fiscal year, reported as of August 1, 1936 ^a	Voluntary and involuntary cancellations of certificates as of June 30, 1936	Total expenditures from pension fund during second fiscal year—including funeral expenditures	Amount expended in payment of funeral claims during second fiscal year	Number of persons to whom July warrants were mailed	Amount of July pension warrants
Adair.....	191	130	13	3	\$ 19,909	\$ 600	169	\$ 2,378
Adams.....	132	84	9	---	13,577	700	113	1,698
Allamakee.....	285	192	6	5	26,904	600	257	3,643
Appanoose.....	551	431	46	4	48,488	1,100	486	7,015
Audubon.....	131	85	13	2	13,375	559	114	1,565
Benton.....	330	225	19	5	31,976.45	675.45	295	4,187
Black Hawk.....	810	557	56	14	79,729.25	2,739.25	713	10,804
Boone.....	395	265	25	3	42,220	500	357	5,229
Bremer.....	204	125	12	2	22,815.75	580.75	185	2,617
Buchanan.....	264	155	9	7	29,452	100	241	3,402
Buena Vista.....	190	114	17	---	20,630	600	169	2,393
Butler.....	230	151	13	---	21,600	390	212	2,991
Calhoun.....	219	146	11	2	23,010	200	201	2,847
Carroll.....	201	115	11	3	20,969	400	182	2,582
Cass.....	253	161	11	2	27,053	600	233	3,343
Cedar.....	231	144	16	5	23,454	500	201	2,803
Cerro Gordo.....	425	290	24	2	42,609.50	893.50	377	5,572
Cherokee.....	178	99	8	1	20,790.20	98.20	166	2,408
Chickasaw.....	183	114	10	1	18,787	200	167	2,359
Clarke.....	215	163	10	1	21,217	400	197	2,921
Clay.....	158	101	11	---	16,624.18	490.18	143	2,027
Clayton.....	297	180	11	4	32,935	300	277	3,903
Clinton.....	608	395	34	6	65,755	794	558	8,259
Crawford.....	155	74	6	---	19,066	400	145	2,038
Dallas.....	377	260	26	1	38,368	1,200	335	4,787
Davis.....	208	140	14	2	20,643	900	186	2,618
Decatur.....	390	305	19	6	36,250	1,200	356	5,023
Delaware.....	224	144	14	1	23,508	700	198	2,884
Des Moines.....	645	445	33	10	69,314	1,300	584	8,859
Dickinson.....	144	102	7	---	13,020	300	132	1,872
Dubuque.....	651	380	44	13	71,187	1,399	572	8,456
Emmet.....	110	69	2	---	12,459	100	103	1,498
Fayette.....	393	260	35	2	41,497	1,100	343	4,907
Floyd.....	259	173	18	4	27,502	900	226	3,284
Franklin.....	187	133	13	---	19,535	900	167	2,419
Fremont.....	248	182	18	1	23,435	800	220	3,132
Greene.....	194	124	17	2	20,775	800	169	2,405
Grundy.....	130	82	12	---	13,734	400	112	1,589
Guthrie.....	230	148	13	---	23,743	899	198	2,771
Hamilton.....	234	156	21	1	25,815	1,500	204	2,942
Hancock.....	120	72	9	1	13,525	291	108	1,516
Hardin.....	280	173	18	5	29,361	1,000	240	3,395
Harrison.....	287	187	19	---	28,627	900	259	3,660
Henry.....	301	185	29	2	32,913	1,600	256	3,685
Howard.....	158	92	9	4	17,608	500	137	1,913
Humboldt.....	142	93	9	---	13,871	300	127	1,766
Ida.....	140	96	11	3	13,749	700	122	1,691
Iowa.....	222	145	10	2	23,541	200	203	2,890
Jackson.....	296	193	37	3	29,484.80	1,499.80	247	3,541
Jasper.....	384	253	16	7	35,862	1,000	345	4,876

Table II—Continued

Counties	Total number of applications approved up to July 1, 1936	Number of applications approved during fiscal year July 1, 1935 to June 30, 1936	Number of deaths of recipients during second fiscal year, reported as of August 1, 1936	Voluntary and involuntary cancellations of certificates as of June 30, 1936	Total expenditures from pension fund during second fiscal year—including funeral expenditures	Amount expended in payment of funeral claims during second fiscal year	Number of persons to whom July warrants were mailed	Amount of July pension warrants
Jefferson.....	261	182	10	3	\$ 27,404	\$ 400	237	\$ 3,384
Johnson.....	334	201	14	4	37,132	700	299	4,340
Jones.....	268	184	14	2	28,041	400	248	3,540
Keokuk.....	339	230	28	13	34,532	1,600	297	4,210
Kossuth.....	249	165	17	1	25,516	500	228	3,197
Lee.....	692	493	35	6	69,814	1,700	627	9,425
Linn.....	1,105	753	52	8	119,548	2,800	985	14,819
Louisa.....	218	158	9	-----	19,552	500	193	2,679
Lucas.....	304	231	18	1	28,284	700	267	3,910
Lyon.....	133	73	9	-----	14,018	300	123	1,723
Madison.....	246	168	11	2	23,120	500	221	3,183
Mahaska.....	518	386	35	3	48,263	2,420	462	6,676
Marion.....	492	373	33	-----	43,866	1,300	445	6,329
Marshall.....	421	263	19	5	45,017	700	382	5,651
Mills.....	199	139	14	3	18,955	400	175	2,514
Mitchell.....	162	93	7	-----	17,516	400	152	2,136
Monona.....	206	141	12	2	20,465	500	185	2,614
Monroe.....	238	160	17	4	23,926	900	215	3,056
Montgomery.....	248	167	14	2	26,075	600	224	3,228
Muscatine.....	478	323	26	3	45,361	500	408	6,042
O'Brien.....	148	67	11	1	18,061	600	126	1,753
Osceola.....	67	34	3	2	7,725	300	59	815
Page.....	416	279	32	4	40,566.50	1,350.50	351	5,142
Palo Alto.....	178	125	16	-----	18,068	800	153	2,200
Plymouth.....	245	153	22	2	26,780	672	213	3,048
Pocahontas.....	145	90	8	1	15,462	300	130	1,844
Polk.....	2,434	1,831	145	18	239,186.15	6,051.15	2,167	33,244
Pottawattamie.....	1,027	776	34	4	95,494	1,700	948	14,245
Poweshiek.....	285	196	18	1	29,122	500	258	3,765
Ringgold.....	215	156	15	4	20,352	600	190	2,660
Sac.....	182	112	15	-----	20,074	500	162	2,272
Scott.....	831	521	49	9	94,429	2,060	738	11,125
Shelby.....	168	108	4	2	16,687	100	157	2,167
Sioux.....	189	102	14	-----	22,022	400	171	2,463
Story.....	371	240	26	5	37,013	1,295	316	4,487
Tama.....	249	149	15	6	26,861	700	214	2,995
Taylor.....	278	198	17	2	27,094	700	246	3,498
Union.....	287	199	14	1	29,101	1,000	255	3,666
Van Buren.....	243	156	20	5	22,291	500	208	2,964
Wapello.....	692	512	39	6	64,311	1,100	639	9,705
Warren.....	301	208	26	1	28,612	1,300	262	3,770
Washington.....	291	185	15	3	31,631	500	263	3,755
Wayne.....	332	253	18	-----	30,203.99	1,297.99	302	4,307
Webster.....	497	356	17	4	45,451	700	455	6,762
Winnebago.....	158	106	9	3	16,151	300	140	1,969
Winneshiek.....	176	70	16	-----	23,403	500	149	2,152
Woodbury.....	773	456	54	7	86,456	2,640	664	9,795
Worth.....	85	39	8	1	9,254	200	68	957
Wright.....	204	124	9	2	21,507	400	183	2,649
Confederated Indian Tribes.....	6	-----	1	-----	710	-----	5	50
State.....	32,374	21,772	1,957	296	\$3,302,816.77	\$83,755.77	28,872	\$420,157

Table III. Record of Per Capita Tax Collections

Counties	Total number of persons liable for payment of supporting per capita taxes, by counties, according to 1930 Census	1934—\$1.00 Tax and * 1935—\$2.00 Tax		1936—\$2.00 Tax	
		Total receipts, by counties, received by state treasurer from county treasurers and direct from employers, as of June 30, 1936	Percentage of taxes due, by counties, actually paid into old age pension fund as of June 30, 1936	Total receipts, by counties, received by state treasurer from county treasurers and direct from employers, as of June 30, 1936	Percentage of taxes due, by counties, actually paid into old age pension fund, as of June 30, 1936
Adair.....	8,303	\$ 16,965	68.11	\$ 5,300	31.92
Adams.....	6,154	11,815	64.00	3,894	31.64
Allamakee.....	9,674	20,539	70.77	4,392	22.70
Appanoose.....	14,112	25,840	61.04	11,418	40.45
Audubon.....	6,739	15,674	77.53	4,442	32.96
Benton.....	13,408	31,778	79.00	8,728	32.55
Black Hawk.....	42,166	101,752	80.43	46,534	55.18
Boone.....	17,685	36,770	69.50	13,882	39.36
Bremer.....	10,088	27,437	91.11	9,148	45.57
Buchanan.....	12,051	26,091	72.17	9,090	37.71
Buena Vista.....	10,975	24,572	74.63	6,268	28.56
Butler.....	9,828	25,359	86.05	7,926	40.34
Calhoun.....	10,349	19,918	64.15	7,772	37.55
Carroll.....	12,319	28,533	77.21	10,724	43.53
Cass.....	11,831	24,680	69.53	8,298	35.07
Cedar.....	10,265	26,077	84.68	8,920	43.45
Cerro Gordo.....	22,120	48,166	72.58	14,168	32.03
Cherokee.....	10,979	20,092	61.00	7,282	33.16
Chickasaw.....	8,558	20,637	80.38	7,232	42.25
Clarke.....	6,297	12,706	67.25	3,566	28.32
Clay.....	9,360	20,877	74.35	7,586	40.52
Clayton.....	14,708	34,161	77.42	9,254	31.46
Clinton.....	27,787	52,822	63.37	16,884	30.38
Crawford.....	11,921	24,179	67.61	5,650	23.70
Dallas.....	15,087	32,142	71.25	12,648	42.06
Davis.....	6,763	15,058	74.22	4,530	33.49
Decatur.....	8,718	15,457	59.10	4,694	26.92
Delaware.....	10,414	23,497	75.21	6,998	33.60
Des Moines.....	24,685	48,608	65.64	15,510	31.42
Dickinson.....	6,317	14,422	76.10	5,552	43.94
Dubuque.....	36,695	67,410	61.23	22,938	31.25
Emmet.....	7,240	13,801	63.54	3,638	25.12
Fayette.....	16,953	36,368	71.51	12,242	36.11
Floyd.....	11,800	26,065	73.63	11,588	48.89
Franklin.....	9,282	21,174	76.04	6,448	34.73
Fremont.....	8,940	13,433	50.69	4,384	24.52
Greene.....	9,719	18,566	63.68	5,394	27.75
Grundy.....	7,838	18,789	79.82	4,347	27.73
Guthrie.....	10,161	18,826	61.76	6,424	31.61
Hamilton.....	11,939	21,969	61.34	7,598	31.82
Hancock.....	8,048	16,939	70.16	5,896	36.63
Hardin.....	13,419	28,529	70.87	9,688	36.10
Harrison.....	14,363	16,489	38.27	812	02.83
Henry.....	11,490	20,942	60.75	6,798	29.58
Howard.....	7,637	18,460	80.57	546	03.57
Humboldt.....	7,320	14,379	65.48	4,490	30.67
Ida.....	6,785	16,076	78.98	6,626	48.83
Iowa.....	10,214	23,200	75.71	8,164	39.96
Jackson.....	11,347	26,218	77.02	8,304	36.59
Jasper.....	19,356	42,678	73.50	13,406	34.63

Table III—Continued

Counties	Total number of persons liable for payment of supporting per capita taxes, by counties, according to 1930 Census	1934—\$1.00 Tax and 1935—\$2.00 Tax		1936—\$2.00 Tax	
		Total receipts, by counties, received by state treasurer from county treasurers and direct from employers, as of June 30, 1936	Percentage of taxes due, by counties, actually paid into old age pension fund, as of June 30, 1936	Total receipts, by counties, received by state treasurer from county treasurers and direct from employers, as of June 30, 1936	Percentage of taxes due, by counties, actually paid into old age pension fund, as of June 30, 1936
Jefferson.....	10,053	\$ 20,907	69.32	\$ 6,530	32.48
Johnson.....	19,276	44,751	77.39	16,398	42.53
Jones.....	11,743	25,466	72.29	10,530	44.84
Keokuk.....	11,774	24,857	70.37	7,578	32.18
Kossuth.....	13,673	33,957	82.77	10,022	36.64
Lee.....	26,494	44,886	56.47	13,382	25.25
Linn.....	52,641	109,008	69.03	33,176	31.51
Louisa.....	6,914	14,586	70.32	4,298	31.08
Lucas.....	8,744	17,437	66.47	6,002	34.32
Lyon.....	7,694	18,720	81.10	5,878	38.20
Madison.....	8,755	17,091	65.07	6,170	35.24
Mahaska.....	15,911	32,202	67.46	10,594	33.29
Marion.....	15,226	26,830	58.74	10,483	34.44
Marshall.....	20,711	44,166	71.08	15,592	37.64
Mills.....	9,352	15,059	53.67	5,038	26.94
Mitchell.....	8,176	20,370	83.05	7,338	44.88
Monona.....	10,052	15,167	50.30	4,304	21.41
Monroe.....	8,634	17,560	67.80	5,732	33.19
Montgomery.....	10,286	19,653	63.69	6,766	32.89
Muscataine.....	18,474	42,117	75.99	17,704	47.92
O'Brien.....	10,461	22,492	71.67	4,400	21.03
Oceola.....	5,306	12,307	77.31	4,836	45.57
Page.....	16,072	27,991	58.05	9,938	30.92
Palo Alto.....	8,347	16,996	67.87	5,124	30.69
Plymouth.....	13,503	29,904	73.82	9,480	35.10
Pocahontas.....	8,711	17,610	67.39	4,986	28.62
Polk.....	103,740	184,715.50	56.62	67,096	30.85
Pottawattamie.....	41,305	58,498.50	47.21	7,138	08.64
Poweshiek.....	11,437	26,322	76.72	9,116	39.85
Ringgold.....	6,994	12,889	61.43	3,274	23.41
Sac.....	10,212	21,286	69.48	4,658	22.81
Scott.....	49,788	94,814	63.48	37,622	37.78
Shelby.....	9,248	20,505	73.91	5,212	28.18
Sioux.....	13,087	32,417	82.57	11,702	44.71
Story.....	18,664	36,559	65.29	14,094	37.76
Tama.....	13,083	30,766	73.39	8,918	34.08
Taylor.....	9,136	17,610	64.25	4,008	21.94
Union.....	10,910	19,317	59.02	5,230	23.97
Van Buren.....	7,950	16,429	68.88	4,776	30.04
Wapello.....	25,077	53,486	71.10	15,954.50	31.81
Warren.....	10,493	17,580	55.85	5,294	25.23
Washington.....	12,171	27,885	76.37	10,826	44.47
Wayne.....	8,440	14,535	57.41	4,286	25.39
Webster.....	23,512	46,008	65.23	14,330	30.47
Winnebago.....	7,221	16,202	74.79	4,628	32.05
Winneshiek.....	12,836	32,492	84.38	8,906	34.69
Woodbury.....	59,344	106,560	59.85	34,714	29.25
Worth.....	6,321	13,810	73.88	4,722	37.89
Wright.....	11,368	24,126	70.74	8,392	36.91
State totals.....	1,474,380	\$ 2,983,816		\$ 975,151.50	
Averages for state.....			67.46		33.07

Table IV. County Administrative Expense

Counties	Expense of County Administration from February 13, 1936 to December 1, 1936—Payments Made from State Funds						
	Expense of county administration during second fiscal year July 1, 1935 to June 30, 1936	Salary	Transportation	Hotel expense	Office expense	Miscellaneous expense	Total county expense February 13, 1936 to January 1, 1937
Adair.....	\$ 953.89	\$ 729.25	\$ 115.05	\$ 9.86		\$ 8.41	\$ 862.57
Adams.....	713.55	375.00	254.85				629.85
Allamakee.....	1,026.16	593.21	42.45			5.95	641.61
Appanoose.....	886.87	875.50	4.40			2.00	881.90
Audubon.....	556.53	299.43	89.55			4.36	393.34
Benton.....	1,380.70	881.54	257.55	19.50	\$ 3.50	28.17	1,190.26
Black Hawk.....	2,268.62	1,491.63	333.45		32.50	34.14	1,891.72
Boone.....	1,696.09	874.83	347.35	14.75		8.52	1,245.45
Bremer.....	1,766.96	696.00	234.95	28.05		13.28	972.28
Buchanan.....	1,358.23	889.91	122.90	23.72	11.90	14.42	1,062.85
Buena Vista.....	1,384.20	851.00	153.05			14.50	1,018.55
Butler.....	1,013.10	631.50	284.95	24.88	7.29	17.96	966.68
Calhoun.....	1,054.22	665.00	115.50			5.04	785.54
Carroll.....	1,404.79	782.00	109.20		6.50	9.06	906.76
Cass.....	1,312.24	924.00	248.40	.46			1,172.86
Cedar.....	1,236.68	688.40	292.15	3.85	25.24	20.93	1,030.57
Cerro Gordo.....	1,617.33	1,617.00			14.15	1.76	1,632.91
Cherokee.....	2,551.74	1,090.50	100.90	17.27	21.55	205.15	1,435.37
Chickasaw.....	1,141.24	693.00	73.45		2.50	13.29	782.24
Clarke.....	426.54	473.50	90.50			14.54	578.54
Clay.....	2,102.30	1,081.50	103.43	4.27	22.91	147.60	1,309.71
Clayton.....	1,325.86	733.00	286.00	60.31	7.50	9.10	1,095.91
Clinton.....	2,891.02	1,762.00	424.55	14.70	30.05	76.09	2,307.39
Crawford.....	1,166.96	775.00	226.85	24.10			1,025.95
Dallas.....	2,284.37	836.38	688.85	65.85	12.00	6.67	1,609.75
Davis.....	397.70	225.65	82.05	20.99	53.60	13.31	395.60
Decatur.....	1,226.29	711.72	519.30	33.00	3.50	30.57	1,298.09
Delaware.....	224.34	151.50	134.10		.90	33.39	319.89
Des Moines.....	1,953.70	1,230.35	5.20	.85	4.75	15.15	1,256.30
Dickinson.....	520.38	377.75	90.85	4.50		13.79	486.89
Dubuque.....	4,432.37	2,494.17	38.80	8.00	38.85	48.35	2,628.17
Emmet.....	1,212.55	692.00	106.95	3.30	29.23	20.31	851.79
Fayette.....	1,469.21	772.00	465.70	57.15		95.49	1,390.34
Floyd.....	1,369.21	1,063.50	140.35	13.49	243.30	56.35	*1,521.99
Franklin.....	770.39	655.25	72.55			12.35	740.15
Fremont.....	1,003.23	747.80	55.90	25.21	15.24	20.00	864.15
Greene.....	1,176.04	687.75	144.80		8.50	6.58	847.63
Grundy.....	550.54	252.50	98.60	4.58	17.29	14.27	387.24
Guthrie.....	2,337.27	804.50	749.60	64.95		34.88	1,653.93
Hamilton.....	1,309.90	764.00	182.40		6.00	6.88	959.28
Hancock.....	629.87	136.50	59.25	3.73	7.85	15.60	222.93
Hardin.....	1,807.65	827.22	221.80	44.54		8.24	1,101.80
Harrison.....	769.30	524.00	159.70	8.25		24.17	716.12
Henry.....	2,173.75	1,196.00	161.88	14.11	4.25	56.80	1,433.04
Howard.....	489.86	148.00	88.50	4.58	15.46	11.14	267.68
Humboldt.....	394.02	226.50	43.20	3.93	2.05	11.74	297.42
Ida.....	481.37	344.75	60.25	14.45	10.25	15.28	444.98
Iowa.....	541.66	487.70	78.55	.41	9.37	7.54	583.57
Jackson.....	1,040.05	726.90	133.47	7.92	10.58	26.20	905.07
Jasper.....	480.76	442.38	14.00		.70	8.65	465.73

Table IV—Continued

Counties	Expense of county administration during second fiscal year July 1, 1935 to June 30, 1936	Expense of County Administration from February 13, 1936 to December 1, 1936—Payments Made from State Funds					Total county expense February 13, 1936 to January 1, 1937
		Salary	Transportation	Hotel expense	Office expense	Miscellaneous expense	
Jefferson.....	\$ 642.30	\$ 450.00	\$ 68.80		\$ 1.15	\$ 6.70	\$ 526.65
Johnson.....	1,669.43	1,012.62	43.33	\$ 7.75	7.48	70.58	1,134.01
Jones.....	1,748.19	780.00	244.80	11.55	13.63	.40	1,046.58
Keokuk.....	1,932.29	1,034.50	202.10	14.57	7.75	27.61	1,283.51
Kossuth.....	1,000.14	477.00	175.25		1.00	8.65	676.47
Lee.....	3,409.78	2,422.20	246.10		9.91	60.37	2,738.58
Linn.....	4,021.12	2,333.70	436.80	3.05	39.60	25.00	2,835.10
Louisa.....	448.05	283.00	133.65	21.97		10.46	430.16
Lucas.....	989.73	674.66	148.45	5.26	2.07	17.69	864.84
Lyon.....	612.66	231.50	27.90	5.01		16.44	281.10
Madison.....	523.94	545.00	34.15				584.16
Mahaska.....	1,748.00	1,138.50	171.34	52.50	14.70	18.27	1,342.81
Marion.....	1,976.24	1,278.00	301.85	2.50		32.81	1,665.16
Marshall.....	1,527.83	1,070.00	141.80	3.50	76.01	26.35	1,316.66
Mills.....	956.55	495.00	200.75	32.61	19.47	21.32	740.04
Mitchell.....	728.51	454.50	140.75	13.20	12.00	20.24	660.10
Monona.....	1,242.54	897.95	83.90	10.15			995.05
Monroe.....	488.05	478.00	99.10			8.82	596.07
Montgomery.....	1,035.01	593.60	255.00	1.60	17.70	40.85	907.15
Muscatine.....	2,418.13	1,515.12	168.95	3.20	110.47	67.01	1,863.15
O'Brien.....	1,643.55	810.00	245.40	1.47	1.12	25.40	1,085.12
Osceola.....	332.20	187.50	19.70	29.45	5.19	4.16	218.02
Page.....	1,603.67	515.10	445.20	42.40	7.64	11.53	1,008.92
Palo Alto.....	1,081.00	772.62	282.10	55.80	4.50	18.41	1,120.03
Plymouth.....	1,558.37	801.00	259.45	26.88	6.38	1.75	1,124.38
Pocahontas.....	930.56	438.00	179.35		7.00	10.40	661.63
Polk.....	8,767.50	7,018.34	200.00	3.90	18.10	46.10	7,282.54
Pottawattamie.....	2,624.41	1,969.35	236.24		16.28	50.89	2,276.66
Poweshiek.....	723.86	527.00	255.45	1.21		.77	783.22
Ringgold.....	952.70	755.90	150.10		5.10	24.00	936.31
Sac.....	622.34	405.50	23.30			14.94	443.74
Scott.....	4,063.90	2,802.60	136.20	2.90	32.97	77.49	3,049.26
Shelby.....	1,302.35	727.50	111.85		5.00	31.15	878.40
Sioux.....	1,489.81	1,093.10	41.00	51.73		3.83	1,137.93
Story.....	1,225.74	762.10	273.25	15.88	3.95	7.41	1,008.44
Tama.....	1,367.46	802.00	212.00	18.85		5.70	1,035.08
Taylor.....	1,109.28	647.50	278.80	11.20	.85	6.86	951.86
Union.....	1,424.34	910.76	146.95	9.09	3.06	27.44	1,099.41
Van Buren.....	707.41	371.00	246.95	2.70		9.76	636.80
Wapello.....	1,726.34	1,483.79	202.45		19.45	35.20	1,743.59
Warren.....	1,104.13	715.00	21.60		16.92	5.00	758.52
Washington.....	1,946.12	793.28	95.35			6.65	895.28
Wayne.....	1,143.26	658.08	224.25		34.98	21.47	938.78
Webster.....	1,925.83	1,874.37	156.75		25.15		2,056.27
Winnebago.....	1,473.29	462.00	508.20	8.00	.50	28.23	1,006.93
Winneshiek.....	1,184.96	788.90	108.60		9.17		906.67
Woodbury.....	4,824.56	3,582.01	364.00	30.29	12.04	42.59	4,030.93
Worth.....	378.68	270.00	81.30		10.50	6.70	368.50
Wright.....	983.34	836.00			12.90	10.10	859.00
Total.....	\$143,621.04	\$ 89,910.62	\$ 17,738.59	\$1,148.68	\$1,270.45	\$2,281.47	\$ 112,349.81

*Includes county expenses from October 16, 1935 to June 30, 1936.

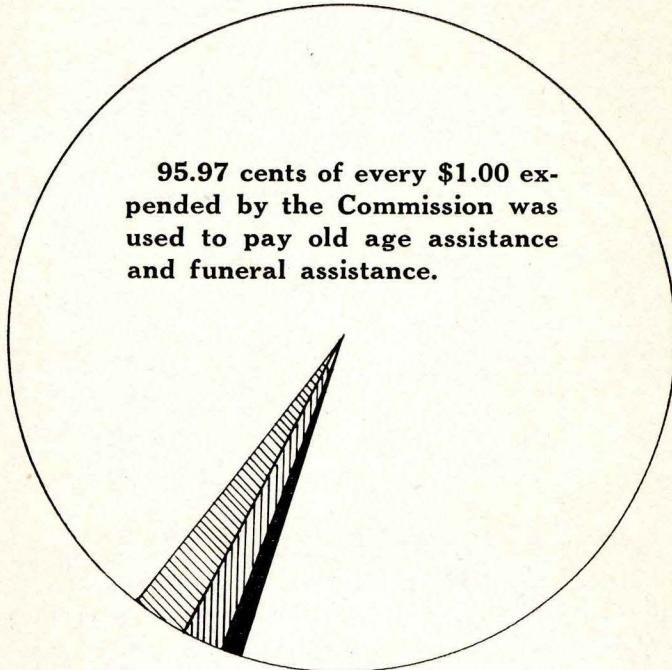
Table V. Old Age Assistance Commission Operating Expense
OLD AGE ASSISTANCE COMMISSION OPERATING EXPENSE FOR
THE FISCAL YEAR ENDING JUNE 30, 1936.





EQUIPMENT:	
Additional filing equipment, typewriters, adding and calculating machines, accounting systems, books, devices, etc. (This does not include a credit of \$979.00 received after July 1st from Executive Council for equipment transferred). \$	6,178.53
SALARIES:	
Including superintendent, regular and temporary employees and extra employees for typing tax receipts for remittances by employers	66,629.13
TRAVELING EXPENSE OF EMPLOYEES:	
Mileage and hotel expense—not including salaries.....	1,729.61
COMMISSION EXPENSE:	
Per diem, traveling expense and all other expenses of three commissioners	7,981.62
PRINTING:	
Letter heads, envelopes, application and investigation blanks furnished to counties, pamphlets and other instructive material	5,203.06
OFFICE SUPPLIES:	
Accounting forms, typewriter ribbons, carbon paper, stencils, dextragraph supplies, paper, etc.....	1,110.92
POSTAGE:	
On mailing of forms and other material to county boards, correspondence, etc., not including postage on monthly old age assistance warrants	4,623.78
RENTAL ON EQUIPMENT:	
Rental paid on adding machines, photostat equipment, typewriters, etc.	460.36
MISCELLANEOUS:	
Sundry items not specifically set out in the foregoing; freight and express, telephone and telegraph service, filing fees, tax collection service, etc.....	3,044.40
TOTAL EXPENSE:	
Operation of department, including permanent equipment purchases	\$ 96,907.41
ALLOCATED from old age pension fund for operating expenses with approval of state comptroller. \$ 96,907.41	

Table VI. Receipt and Allowance of Applications

Period Ending	Total Number of Investigations Received in State Office Since Law Became Operative	Number of Investigations Received at State Office During Month	Number of Warrants Issued on the First of Each Month
October 1, 1934.....	Only a few	Only a few	None
November 1, 1934.....	8,664	8,664	2,727
December 1, 1934.....	17,536	8,872	4,065
January 1, 1935.....	23,429	5,893	6,061
February 1, 1935.....	29,542	6,113	7,469
March 1, 1935.....	34,399	4,857	8,528
April 1, 1935.....	37,973	3,574	8,239
May 1, 1935.....	41,125	3,152	8,398
June 1, 1935.....	43,266	2,141	10,246
July 1, 1935.....	45,299	2,033	10,263
August 1, 1935.....	46,799	1,500	10,681
September 1, 1935.....	47,759	960	11,598
October 1, 1935.....	48,499	740	10,444
November 1, 1935.....	49,399	900	11,438
December 1, 1935.....	49,999	600	12,428
January 1, 1936.....	50,599	600	13,715
February 1, 1936.....	51,199	600	14,532
March 1, 1936.....	51,566	367	16,635
April 1, 1936.....	52,272	706	25,297
May 1, 1936.....	53,199	927	27,235
June 1, 1936.....	54,011	812	27,326
July 1, 1936.....	54,781	770	28,872
August 1, 1936.....	55,455	674	27,073
September 1, 1936.....	56,238	783	29,125

The even number of investigations received during November and December of 1935 and January and February of 1936 was due to the practice, now discontinued, of entering investigations in multiples of one hundred.



	Expended in assistance payments to aged Iowans	93.07 %
	Expended for funeral claims	2.90%
	Expended in state administration	2.79%
	Expended in county administration	1.24%

STATE LIBRARY OF IOWA



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