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U. S. TREASURY DEPARTMENT  
BUREAU OF INTERNAL REVENUE

REGULATIONS 91

RELATING TO THE

EMPLOYEES' TAX AND  
THE EMPLOYERS' TAX

UNDER TITLE VIII OF THE

SOCIAL SECURITY ACT



2777

24275

UNITED STATES  
GOVERNMENT PRINTING OFFICE  
WASHINGTON : 1936

## ANNOUNCEMENT OF 1937 BULLETIN SERVICE

The Internal Revenue Bulletin service for 1937 will consist of weekly bulletins and semiannual cumulative bulletins.

The weekly bulletins will contain the rulings and decisions to be made public and all Treasury Department decisions (known as Treasury decisions) pertaining to Internal Revenue matters. The semiannual cumulative bulletins will contain all rulings and decisions (including Treasury decisions) published during the previous six months.

The complete Bulletin service may be obtained, on a subscription basis, from the Superintendent of Documents, Government Printing Office, Washington, D. C., for \$2 per year. Single copies of the weekly Bulletin, 5 cents each.

New subscribers and others desiring to obtain the 1919, 1920, and 1921 Income Tax Service may do so from the Superintendent of Documents at prices as follows: Digest of Income Tax Rulings No. 19 (containing digests of all rulings appearing in Cumulative Bulletins 1 to 5, inclusive), 50 cents per copy; Cumulative Bulletins Nos. 1 to 5, containing in full all rulings published since April, 1919, to and including December, 1921, as follows: No. 1, 30 cents; No. 2, 25 cents; No. 3, 30 cents; No. 4, 30 cents; No. 5, 25 cents.

Persons desiring to obtain the Sales Tax Cumulative Bulletins for January-June and July-December, 1921, may procure them from the Superintendent of Documents at 5 cents per copy.

Persons desiring to obtain the Internal Revenue Bulletin service for the years 1922 to 1935, inclusive, may do so at the following prices:

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SECTION 701. There is hereby established a Social Security Board (in this Act referred to as the "Board") to be composed of three members to be appointed by the President, by and with the advice and consent of the Senate. During his term of membership on the Board, no member shall engage in any other business, vocation, or employment. Not more than two of the members of the Board shall be members of the same political party. Each member shall receive a salary at the rate of \$10,000 a year and shall hold office for a term of six years, except that (1) any member appointed to fill a vacancy occurring prior to the expiration of the term for which his predecessor was appointed, shall be appointed for the remainder of such term; and (2) the terms of office of the members first taking office after the date of the enactment of this Act shall expire, as designated by the President at the time of appointment, one at the end of two years, one at the end of four years, and one at the end of six years, after the date of the enactment of this Act. The President shall designate one of the members as the chairman of the Board.

#### DUTIES OF SOCIAL SECURITY BOARD

Sec. 702. The Board shall perform the duties imposed upon it by this Act and shall also have the duty of studying and making recommendations as to the most effective methods of providing economic security through social insurance, and as to legislation and matters of administrative policy concerning old-age pensions, unemployment compensation, accident compensation, and related subjects.

#### EXPENSES OF THE BOARD

Sec. 703. The Board is authorized to appoint and fix the compensation of such officers and employees, and to make such expenditures, as may be necessary for carrying out its functions under this Act. Appointments of attorneys and experts may be made without regard to the civil-service laws.

#### REPORTS

Sec. 704. The Board shall make a full report to Congress, at the beginning of each regular session, of the administration of the functions with which it is charged.

### TITLE IX OF THE SOCIAL SECURITY ACT—TAX ON EMPLOYERS OF EIGHT OR MORE

#### IMPOSITION OF TAX

SECTION 901. On and after January 1, 1936, every employer (as defined in section 907) shall pay for each calendar year an excise tax, with respect to

having individuals in his employ, equal to the following percentages of the total wages (as defined in section 907) payable by him (regardless of the time of payment) with respect to employment (as defined in section 907) during such calendar year:

- (1) With respect to employment during the calendar year 1936 the rate shall be 1 per centum;
- (2) With respect to employment during the calendar year 1937 the rate shall be 2 per centum;
- (3) With respect to employment after December 31, 1937, the rate shall be 3 per centum.

#### CREDIT AGAINST TAX

SEC. 902. The taxpayer may credit against the tax imposed by section 901 the amount of contributions, with respect to employment during the taxable year, paid by him (before the date of filing his return for the taxable year) into an unemployment fund under a State law. The total credit allowed to a taxpayer under this section for all contributions paid into unemployment funds with respect to employment during such taxable year shall not exceed 90 per centum of the tax against which it is credited, and credit shall be allowed only for contributions made under the laws of States certified for the taxable year as provided in section 903.

#### CERTIFICATION OF STATE LAWS

SEC. 903. (a) The Social Security Board shall approve any State law submitted to it, within thirty days of such submission, which it finds provides that—

- (1) All compensation is to be paid through public employment offices in the State or such other agencies as the Board may approve;
- (2) No compensation shall be payable with respect to any day of unemployment occurring within two years after the first day of the first period with respect to which contributions are required;
- (3) All money received in the unemployment fund shall immediately upon such receipt be paid over to the Secretary of the Treasury to the credit of the Unemployment Trust Fund established by section 904;
- (4) All money withdrawn from the Unemployment Trust Fund by the State agency shall be used solely in the payment of compensation, exclusive of expenses of administration;
- (5) Compensation shall not be denied in such State to any otherwise eligible individual for refusing to accept new work under any of the following conditions: (A) If the position offered is vacant due directly to a strike, lockout, or other labor dispute; (B) if the wages, hours, or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality; (C) if as a condition of being employed the individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization;
- (6) All the rights, privileges, or immunities conferred by such law or by acts done pursuant thereto shall exist subject to the power of the legislature to amend or repeal such law at any time.

The Board shall, upon approving such law, notify the Governor of the State of its approval.

(b) On December 31 in each taxable year the Board shall certify to the Secretary of the Treasury each State whose law it has previously approved,

except that it shall not certify any State which, after reasonable notice and opportunity for hearing to the State agency, the Board finds has changed its law so that it no longer contains the provisions specified in subsection (a) or has with respect to such taxable year failed to comply substantially with any such provision.

(c) If, at any time during the taxable year, the Board has reason to believe that a State whose law it has previously approved, may not be certified under subsection (b), it shall promptly so notify the Governor of such State.

#### UNEMPLOYMENT TRUST FUND

SEC. 904. (a) There is hereby established in the Treasury of the United States a trust fund to be known as the "Unemployment Trust Fund", hereinafter in this title called the "Fund." The Secretary of the Treasury is authorized and directed to receive and hold in the Fund all moneys deposited therein by a State agency from a State unemployment fund. Such deposit may be made directly with the Secretary of the Treasury or with any Federal reserve bank or member bank of the Federal Reserve System designated by him for such purpose.

(b) It shall be the duty of the Secretary of the Treasury to invest such portion of the Fund as is not, in his judgment, required to meet current withdrawals. Such investment may be made only in interest bearing obligations of the United States or in obligations guaranteed as to both principal and interest by the United States. For such purpose such obligations may be acquired (1) on original issue at par, or (2) by purchase of outstanding obligations at the market price. The purposes for which obligations of the United States may be issued under the Second Liberty Bond Act, as amended, are hereby extended to authorize the issuance at par of special obligations exclusively to the Fund. Such special obligations shall bear interest at a rate equal to the average rate of interest, computed as of the end of the calendar month next preceding the date of such issue, borne by all interest-bearing obligations of the United States then forming part of the public debt; except that where such average rate is not a multiple of one-eighth of 1 per centum, the rate of interest of such special obligations shall be the multiple of one-eighth of 1 per centum next lower than such average rate. Obligations other than such special obligations may be acquired for the Fund only on such terms as to provide an investment yield not less than the yield which would be required in the case of special obligations if issued to the Fund upon the date of such acquisition.

(c) Any obligations acquired by the Fund (except special obligations issued exclusively to the Fund) may be sold at the market price, and such special obligations may be redeemed at par plus accrued interest.

(d) The interest on, and the proceeds from the sale or redemption of, any obligations held in the Fund shall be credited to and form a part of the Fund.

(e) The Fund shall be invested as a single fund, but the Secretary of the Treasury shall maintain a separate book account for each State agency and shall credit quarterly on March 31, June 30, September 30, and December 31, of each year, to each account, on the basis of the average daily balance of such account, a proportionate part of the earnings of the Fund for the quarter ending on such date.

(f) The Secretary of the Treasury is authorized and directed to pay out of the Fund to any State agency such amount as it may duly requisition, not exceeding the amount standing to the account of such State agency at the time of such payment.

## ADMINISTRATION, REFUNDS, AND PENALTIES

SEC. 905. (a) The tax imposed by this title shall be collected by the Bureau of Internal Revenue under the direction of the Secretary of the Treasury and shall be paid into the Treasury of the United States as internal-revenue collections. If the tax is not paid when due, there shall be added as part of the tax interest at the rate of one-half of 1 per centum per month from the date the tax became due until paid.

(b) Not later than January 31, next following the close of the taxable year, each employer shall make a return of the tax under this title for such taxable year. Each such return shall be made under oath, shall be filed with the collector of internal revenue for the district in which is located the principal place of business of the employer, or, if he has no principal place of business in the United States, then with the collector at Baltimore, Maryland, and shall contain such information and be made in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe. All provisions of law (including penalties) applicable in respect of the taxes imposed by section 600 of the Revenue Act of 1926, shall, insofar as not inconsistent with this title, be applicable in respect of the tax imposed by this title. The Commissioner may extend the time for filing the return of the tax imposed by this title, under such rules and regulations as he may prescribe with the approval of the Secretary of the Treasury, but no such extension shall be for more than sixty days.

(c) Returns filed under this title shall be open to inspection in the same manner, to the same extent, and subject to the same provisions of law, including penalties, as returns made under Title II of the Revenue Act of 1926.

(d) The taxpayer may elect to pay the tax in four equal installments instead of in a single payment, in which case the first installment shall be paid not later than the last day prescribed for the filing of returns, the second installment shall be paid on or before the last day of the third month, the third installment on or before the last day of the sixth month, and the fourth installment on or before the last day of the ninth month, after such last day. If the tax or any installment thereof is not paid on or before the last day of the period fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand from the collector.

(e) At the request of the taxpayer the time for payment of the tax or any installment thereof may be extended under regulations prescribed by the Commissioner with the approval of the Secretary of the Treasury, for a period not to exceed six months from the last day of the period prescribed for the payment of the tax or any installment thereof. The amount of the tax in respect of which any extension is granted shall be paid (with interest at the rate of one-half of 1 per centum per month) on or before the date of the expiration of the period of the extension.

(f) In the payment of any tax under this title a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

## INTERSTATE COMMERCE

SEC. 906. No person required under a State law to make payments to an unemployment fund shall be relieved from compliance therewith on the ground that he is engaged in interstate commerce, or that the State law does not distinguish between employees engaged in interstate commerce and those engaged in intrastate commerce.

## DEFINITIONS

Sec. 907. When used in this title—

(a) The term "employer" does not include any person unless on each of some twenty days during the taxable year, each day being in a different calendar week, the total number of individuals who were in his employ for some portion of the day (whether or not at the same moment of time) was eight or more.

(b) The term "wages" means all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash.

(c) The term "employment" means any service, of whatever nature, performed within the United States by an employee for his employer, except—

- (1) Agricultural labor;
- (2) Domestic service in a private home;
- (3) Service performed as an officer or member of the crew of a vessel on the navigable waters of the United States;
- (4) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of twenty-one in the employ of his father or mother;
- (5) Service performed in the employ of the United States Government or of an instrumentality of the United States;
- (6) Service performed in the employ of a State, a political subdivision thereof, or an instrumentality of one or more States or political subdivisions;
- (7) Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(d) The term "State agency" means any State officer, board, or other authority, designated under a State law to administer the unemployment fund in such State.

(e) The term "unemployment fund" means a special fund, established under a State law and administered by a State agency, for the payment of compensation.

(f) The term "contributions" means payments required by a State law to be made by an employer into an unemployment fund, to the extent that such payments are made by him without any part thereof being deducted or deductible from the wages of individuals in his employ.

(g) The term "compensation" means cash benefits payable to individuals with respect to their unemployment.

## RULES AND REGULATIONS

Sec. 908. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make and publish rules and regulations for the enforcement of this title, except sections 903, 904, and 910.

## ALLOWANCE OF ADDITIONAL CREDIT

Sec. 909. (a) In addition to the credit allowed under section 902, a taxpayer may, subject to the conditions imposed by section 910, credit against the tax imposed by section 901 for any taxable year after the taxable year 1937, an amount, with respect to each State law, equal to the amount, if any, by which the contributions, with respect to employment in such taxable year, actually

paid by the taxpayer under such law before the date of filing his return for such taxable year, is exceeded by whichever of the following is the lesser—

(1) The amount of contributions which he would have been required to pay under such law for such taxable year if he had been subject to the highest rate applicable from time to time throughout such year to any employer under such law; or

(2) Two and seven-tenths per centum of the wages payable by him with respect to employment with respect to which contributions for such year were required under such law.

(b) If the amount of the contributions actually so paid by the taxpayer is less than the amount which he should have paid under the State law, the additional credit under subsection (a) shall be reduced proportionately.

(c) The total credits allowed to a taxpayer under this title shall not exceed 90 per centum of the tax against which such credits are taken.

#### CONDITIONS OF ADDITIONAL CREDIT ALLOWANCE

SEC. 910. (a) A taxpayer shall be allowed the additional credit under section 909, with respect to his contribution rate under a State law being lower, for any taxable year, than that of another employer subject to such law, only if the Board finds that under such law—

(1) Such lower rate, with respect to contributions to a pooled fund, is permitted on the basis of not less than three years of compensation experience;

(2) Such lower rate, with respect to contributions to a guaranteed employment account, is permitted only when his guaranty of employment was fulfilled in the preceding calendar year, and such guaranteed employment account amounts to not less than  $7\frac{1}{2}$  per centum of the total wages payable by him, in accordance with such guaranty, with respect to employment in such State in the preceding calendar year;

(3) Such lower rate, with respect to contributions to a separate reserve account, is permitted only when (A) compensation has been payable from such account throughout the preceding calendar year, and (B) such account amounts to not less than five times the largest amount of compensation paid from such account within any one of the three preceding calendar years, and (C) such account amounts to not less than  $7\frac{1}{2}$  per centum of the total wages payable by him (plus the total wages payable by any other employers who may be contributing to such account) with respect to employment in such State in the preceding calendar year.

(b) Such additional credit shall be reduced, if any contributions under such law are made by such taxpayer at a lower rate under conditions not fulfilling the requirements of subsection (a), by the amount bearing the same ratio to such additional credit as the amount of contributions made at such lower rate bears to the total of his contributions paid for such year under such law.

(c) As used in this section—

(1) The term "reserve account" means a separate account in an unemployment fund, with respect to an employer or group of employers, from which compensation is payable only with respect to the unemployment of individuals who were in the employ of such employer, or of one of the employers comprising the group.

(2) The term "pooled fund" means an unemployment fund or any part thereof in which all contributions are mingled and undivided, and from which compensation is payable to all eligible individuals, except that to individuals last employed by employers with respect to whom reserve

accounts are maintained by the State agency, it is payable only when such accounts are exhausted.

(3) The term "guaranteed employment account" means a separate account, in an unemployment fund, of contributions paid by an employer (or group of employers) who

(A) guarantees in advance thirty hours of wages for each of forty calendar weeks (or more, with one weekly hour deducted for each added week guaranteed) in twelve months, to all the individuals in his employ in one or more distinct establishments, except that any such individual's guaranty may commence after a probationary period (included within twelve or less consecutive calendar weeks), and

(B) gives security or assurance, satisfactory to the State agency, for the fulfillment of such guaranties, from which account compensation shall be payable with respect to the unemployment of any such individual whose guaranty is not fulfilled or renewed and who is otherwise eligible for compensation under the State law.

(4) The term "year of compensation experience", as applied to an employer, means any calendar year throughout which compensation was payable with respect to any individual in his employ who became unemployed and was eligible for compensation.

## TITLE XI OF THE SOCIAL SECURITY ACT—GENERAL PROVISIONS

### DEFINITIONS

SECTION 1101. (a) When used in this Act—

(1) The term "State" (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia.

(2) The term "United States" when used in a geographical sense means the States, Alaska, Hawaii, and the District of Columbia.

(3) The term "person" means an individual, a trust or estate, a partnership, or a corporation.

(4) The term "corporation" includes associations, joint-stock companies, and insurance companies.

(5) The term "shareholder" includes a member in an association, joint-stock company, or insurance company.

(6) The term "employee" includes an officer of a corporation.

(b) The terms "includes" and "including" when used in a definition contained in this Act shall not be deemed to exclude other things otherwise within the meaning of the term defined.

(c) Whenever under this Act or any Act of Congress, or under the law of any State, an employer is required or permitted to deduct any amount from the remuneration of an employee and to pay the amount deducted to the United States, a State, or any political subdivision thereof, then for the purposes of this Act the amount so deducted shall be considered to have been paid to the employee at the time of such deduction.

(d) Nothing in this Act shall be construed as authorizing any Federal official, agent, or representative, in carrying out any of the provisions of this Act, to take charge of any child over the objection of either of the parents of such child, or of the person standing in loco parentis to such child.

### RULES AND REGULATIONS

SEC. 1102. The Secretary of the Treasury, the Secretary of Labor, and the Social Security Board, respectively, shall make and publish such rules and

regulations, not inconsistent with this Act, as may be necessary to the efficient administration of the functions with which each is charged under this Act.

SEPARABILITY

SEC. 1103. If any provision of this Act, or the application thereof to any person or circumstance, is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances shall not be affected thereby.

RESERVATION OF POWER

SEC. 1104. The right to alter, amend, or repeal any provision of this Act is hereby reserved to the Congress.

SHORT TITLE

SEC. 1105. This Act may be cited as the "Social Security Act."



## APPENDIX B

### COMPROMISES

#### CIVIL AND CRIMINAL CASES

**PARAGRAPH 1.** The Commissioner of Internal Revenue, with the advice and consent of the Secretary of the Treasury, may compromise any civil or criminal case arising under the internal-revenue laws instead of commencing suit thereon; and, with the advice and consent of the said Secretary and the recommendation of the Attorney General, he may compromise any such case after a suit thereon has been commenced. Whenever a compromise is made in any case there shall be placed on file in the office of the Commissioner the opinion of the Solicitor of Internal Revenue, or of the officer acting as such, with his reasons therefor, with a statement of the amount of tax assessed, the amount of additional tax or penalty imposed by law in consequence of the neglect or delinquency of the person against whom the tax is assessed, and the amount actually paid in accordance with the terms of the compromise. (Section 3229, Revised Statutes.)

#### CONCEALMENT OF ASSETS

**PAL 2.** Any person who, in connection with any compromise under section 3229 of the Revised Statutes, as amended, or offer of such compromise, or in connection with any closing agreement under section 606 of this Act, or offer to enter into any such agreement, willfully (1) conceals from any officer or employee of the United States any property belonging to the estate of a taxpayer or other person liable in respect of the tax, or (2) receives, destroys, mutilates, or falsifies any book, document, or record, or makes under oath any false statement, relating to the estate or financial condition of the taxpayer or other person liable in respect of the tax, shall, upon conviction thereof, be fined not more than \$10,000 or imprisoned for not more than one year, or both. (Section 616, Revenue Act of 1928.)

#### DEPOSIT OF UNITED STATES BONDS OR NOTES IN LIEU OF SURETY

**PAL 3.** Wherever by the laws of the United States or regulations made pursuant thereto, any person is required to furnish any recognizance, stipulation, bond, guaranty, or undertaking, hereinafter called "penal bond," with surety or sureties, such person may, in lieu of such surety or sureties, deposit as security with the official having authority to approve such penal bond, United States Liberty bonds or other bonds or notes of the United States in a sum equal at their par value to the amount of such penal bond required to be furnished, together with an agreement authorizing such official to collect or sell such bonds or notes so deposited in case of any default in the performance of any of the conditions or stipulations of such penal bond. The acceptance of such United States bonds or notes in lieu of surety or sureties required by

law shall have the same force and effect as individual or corporate sureties, or certified checks, bank drafts, post-office money orders, or cash, for the penalty or amount of such penal bond. The bonds or notes deposited hereunder and such other United States bonds or notes as may be substituted therefor from time to time as such security, may be deposited with the Treasurer of the United States, a Federal reserve bank, or other depository duly designated for that purpose by the Secretary, which shall issue receipt therefor, describing such bonds or notes so deposited. As soon as security for the performance of such penal bond is no longer necessary, such bonds or notes so deposited shall be returned to the depositor: *Provided*, That in case a person or persons supplying a contractor with labor or material as provided by the Act of Congress, approved February 24, 1905 (33 Stat. 811), entitled "An Act to amend an Act approved August thirteenth, eighteen hundred and ninety-four, entitled 'An Act for the protection of persons furnishing materials and labor for the construction of public works,'" shall file with the obligee, at any time after a default in the performance of any contract subject to said Acts, the application and affidavit therein provided, the obligee shall not deliver to the obligor the deposited bonds or notes nor any surplus proceeds thereof until the expiration of the time limited by said Acts for the institution of suit by such person or persons, and, in case suit shall be instituted within such time, shall hold said bonds or notes or proceeds subject to the order of the court having jurisdiction thereof: *Provided further*, That nothing herein contained shall affect or impair the priority of the claim of the United States against the bonds or notes deposited or any right or remedy granted by said Acts or by this section to the United States for default upon any obligation of said penal bond: *Provided further*, That all laws inconsistent with this section are hereby so modified as to conform to the provisions hereof: *And provided further*, That nothing contained herein shall affect the authority of courts over the security, where such bonds are taken as security in judicial proceedings, or the authority of any administrative officer of the United States to receive United States bonds for security in cases authorized by existing laws. The Secretary may prescribe rules and regulations necessary and proper for carrying this section into effect.

In order to avoid the frequent substitution of securities such rules and regulations may limit the effect of this section, in appropriate classes of cases, to bonds and notes of the United States maturing more than a year after the date of deposit of such bonds as security. The phrase "bonds or notes of the United States" shall be deemed, for the purposes of this section, to mean any public-debt obligations of the United States and any bonds, notes, or other obligations which are unconditionally guaranteed as to both interest and principal by the United States. (Section 1126, Revenue Act of 1926, as amended by section 7 of the Act of February 4, 1935 (Public, No. 3).)

#### EXAMINATION OF BOOKS AND WITNESSES

**PAR. 4.** The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is hereby authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be in-

cluded in such return, with power to administer oaths to such person or persons. (Section 1104, Revenue Act of 1926, as amended by section 618, Revenue Act of 1928.)

#### UNNECESSARY EXAMINATIONS

PAR. 5. No taxpayer shall be subjected to unnecessary examinations or investigations, and only one inspection of a taxpayer's books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless the Commissioner, after investigation, notifies the taxpayer in writing that an additional inspection is necessary. (Section 1105, Revenue Act of 1926.)

#### TRANSFEREES

PAR. 6. The Commissioner, for the purpose of determining the liability at law or in equity of a transferee of the property of any person with respect to any Federal taxes imposed upon such person, is hereby authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon such liability, and may require the attendance of the transferor or transferee, or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter, with power to administer oaths to such person or persons. (Section 507, Revenue Act of 1934.)

#### LIENS FOR TAXES

PAR. 7. (a) If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, penalty, additional amount, or addition to such tax, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person. Unless another date is specifically fixed by law, the lien shall arise at the time the assessment list was received by the collector and shall continue until the liability for such amount is satisfied or becomes unenforceable by reason of lapse of time.

(b) Such lien shall not be valid as against any mortgagee, purchaser, or judgment creditor until notice thereof has been filed by the collector—

(1) in accordance with the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law provided for the filing of such notice; or

(2) in the office of the clerk of the United States District Court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law provided for the filing of such notice; or

(3) in the office of the clerk of the Supreme Court of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(c) Subject to such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, the collector of internal revenue charged with an assessment in respect of any tax—

(1) May issue a certificate of release of the lien if the collector finds that the liability for the amount assessed, together with all interest in respect thereof, has been satisfied or has become unenforceable;

(2) May issue a certificate of release of the lien if there is furnished to the collector and accepted by him a bond that is conditioned upon the payment of

the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified in the regulations;

(3) May issue a certificate of partial discharge of any part of the property subject to the lien if the collector finds that the fair market value of that part of such property remaining subject to the lien is at least double the amount of the liability remaining unsatisfied in respect of such tax and the amount of all prior liens upon such property.

(4) May issue a certificate of discharge of any part of the property subject to the lien if there is paid over to the collector in part satisfaction of the liability in respect of such tax an amount determined by the Commissioner, which shall not be less than the value, as determined by him, of the interest of the United States in the part to be so discharged. In determining such value the Commissioner shall give consideration to the fair market value of the part to be so discharged and to such liens thereon as have priority to the lien of the United States.

(d) A certificate of release or of partial discharge issued under this section shall be held conclusive that the lien upon the property covered by the certificate is extinguished.

(e) The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulation provide for the acceptance of a single bond complying both with the requirements of section 272 (j) of the Revenue Act of 1928 (relating to the extension of time for the payment of a deficiency), or of any similar provisions of any prior law, and the requirements of subsection (c) of this section.

(f) Subsections (c), (d), and (e) of this section shall apply to a lien in respect of any internal-revenue tax, whether or not the lien is imposed by this section. (Section 3186, Revised Statutes, as amended, and further amended by section 613, Revenue Act of 1928, and by section 509, Revenue Act of 1934.)

#### ENFORCEMENT OF TAX LIENS

PAR. 8. Section 3207 of the Revised Statutes, as amended, is reenacted without change, as follows:

"SEC. 3207. (a) In any case where there has been a refusal or neglect to pay any tax, and it has become necessary to seize and sell real estate to satisfy the same, the Commissioner of Internal Revenue may direct a bill in chancery to be filed, in a district court of the United States, to enforce the lien of the United States for tax upon any real estate, or to subject any real estate owned by the delinquent, or in which he has any right, title, or interest, to the payment of such tax. All persons having liens upon or claiming any interest in the real estate sought to be subjected as aforesaid, shall be made parties to such proceedings, and be brought into court as provided in other suits in chancery therein. And the said court shall, at the term next after the parties have been duly notified of the proceedings, unless otherwise ordered by the court, proceed to adjudicate all matters involved therein, and finally determine the merits of all claims to and liens upon the real estate in question, and, in all cases where a claim or interest of the United States therein is established, shall decree a sale of such real estate, by the proper officer of the court, and a distribution of the proceeds of such sale according to the findings of the court in respect to the interests of the parties and of the United States.

"(b) Any person having a lien upon or any interest in such real estate, notice of which has been duly filed of record in the jurisdiction in which the real

estate is located, prior to the filing of notice of the lien of the United States as provided by section 3186 of the Revised Statutes as amended, or any person purchasing the real estate at a sale to satisfy such prior lien or interest, may make written request to the Commissioner of Internal Revenue to direct the filing of a bill in chancery as provided in subdivision (a), and if the Commissioner fails to direct the filing of such bill within six months after receipt of such written request, such person or purchaser may, after giving notice to the Commissioner, file a petition in the district court of the United States for the district in which the real estate is located, praying leave to file a bill for a final determination of all claims to or liens upon the real estate in question. After a full hearing in open court, the district court may in its discretion enter an order granting leave to file such bill, in which the United States and all persons having liens upon or claiming any interest in the real estate shall be made parties. Service on the United States shall be had in the manner provided by sections 5 and 6 of the Act of March 3, 1887, entitled 'An Act to provide for the bringing of suits against the Government of the United States.' Upon the filing of such bill the district court shall proceed to adjudicate the matters involved therein, in the same manner as in the case of bills filed under subdivision (a) of this section. For the purpose of such adjudication, the assessment of the tax upon which the lien of the United States is based shall be conclusively presumed to be valid, and all costs of the proceedings on the petition and the bill shall be borne by the person filing the bill." (Section 1127, Revenue Act of 1926.)

#### PRIORITY OF DEBTS DUE UNITED STATES

PAR. 9. Whenever any person indebted to the United States is insolvent, or whenever the estate of any deceased debtor, in the hands of the executors or administrators, is insufficient to pay all the debts due from the deceased, the debts due to the United States shall be first satisfied; and the priority hereby established shall extend as well to cases in which a debtor, not having sufficient property to pay all his debts, makes a voluntary assignment thereof, or in which the estate and effects of an absconding, concealed, or absent debtor are attached by process of law, as to cases in which an act of bankruptcy is committed. (Section 3466, Revised Statutes.)

PAR. 10. Every executor, administrator, or assignee, or other person, who pays, in whole or in part, any debt due by the person or estate for whom or for which he acts before he satisfies and pays the debts due to the United States from such person or estate, shall become answerable in his own person and estate to the extent of such payments for the debts so due to the United States, or for so much thereof as may remain due and unpaid. (Section 3467, Revised Statutes, as amended by section 518, Revenue Act of 1934.)

#### LIMITATION ON ASSESSMENTS AND SUITS BY THE UNITED STATES

PAR. 11. (a) Except in the case of income, war-profits, excess-profits, estate, and gift taxes—

(1) Notwithstanding the provisions of section 3182 of the Revised Statutes or any other provision of law, all internal-revenue taxes shall (except as provided in paragraph (2) or (3) of this subdivision) be assessed within four years after such taxes became due, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of five years after such taxes became due.

(2) In case of a false or fraudulent return with intent to evade tax, of a failure to file a return within the time required by law, or of a willful attempt in any manner to defeat or evade tax, the tax may be assessed, or a proceeding

in court for the collection of such tax may be begun without assessment, at any time.

(3) Where the assessment of any tax imposed by this Act or by prior Act of Congress has been made (whether before or after the enactment of this Act) within the statutory period of limitation properly applicable thereto, such tax may be collected by distraint or by a proceeding in court (begun before or after the enactment of this Act), but only if begun (A) within six years after the assessment of the tax, or (B) prior to the expiration of any period for collection agreed upon in writing by the Commissioner and the taxpayer. (Section 1109(a) of the Revenue Act of 1926, as amended by section 619(a) of the Revenue Act of 1928.)

### LIMITATION ON PROSECUTIONS FOR INTERNAL REVENUE OFFENSES

PAR. 12. (a) The Act entitled "An Act to limit the time within which prosecutions may be instituted against persons charged with violating internal revenue laws," approved July 5, 1884, as amended, and as reenacted by section 1110 of the Revenue Act of 1926, is amended to read as follows:

"That no person shall be prosecuted, tried, or punished, for any of the various offenses arising under the internal revenue laws of the United States unless the indictment is found or the information instituted within three years next after the commission of the offense, except that the period of limitation shall be six years—

"(1) for offenses involving the defrauding or attempting to defraud the United States or any agency thereof, whether by conspiracy or not, and in any manner,

"(2) for the offense of willfully attempting in any manner to evade or defeat any tax or the payment thereof, and

"(3) for the offense of willfully aiding or assisting in, or procuring, counseling, or advising, the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a false or fraudulent return, affidavit, claim, or document (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document).

"For offenses arising under section 37 of the Criminal Code, where the object of the conspiracy is to attempt in any manner to evade or defeat any tax or the payment thereof, the period of limitation shall also be six years. The time during which the person committing any of the offenses above mentioned is absent from the district wherein the same is committed shall not be taken as any part of the time limited by law for the commencement of such proceedings. Where a complaint is instituted before a commissioner of the United States within the period above limited, the time shall be extended until the discharge of the grand jury at its next session within the district."

(b) The amendment made by subsection (a) of this section shall apply to offenses whenever committed; except that it shall not apply to offenses the prosecution of which was barred before the date of the enactment of this Act. (Section 1108, Revenue Act of 1932.)

### LIMITATIONS ON SUITS BY TAXPAYERS

PAR. 13. (a) Section 3226 of the Revised Statutes, as amended, is amended to read as follows:

"Sec. 3226. No suit or proceeding shall be maintained in any court for the recovery of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected until a claim for refund or credit has been duly filed with the Commissioner of Internal Revenue, according to the provisions of law in that regard, and the regulations of the Secretary of the Treasury established in pursuance thereof; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress. No such suit or proceeding shall be begun before the expiration of six months from the date of filing such claim unless the Commissioner renders a decision thereon within that time, nor after the expiration of two years from the date of mailing by registered mail by the Commissioner to the taxpayer of a notice of the disallowance of the part of the claim to which such suit or proceeding relates." (Section 1103, Revenue Act of 1932.)

#### LISTING OF TAXPAYERS

PAR. 14. Every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal-revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects. (Section 3172 of Revised Statutes as reenacted by section 1115, Revenue Act of 1926.)

#### RECEIPTS FOR PAYMENT

PAR. 15. It shall be the duty of the collectors, or their deputies, in their respective districts, and they are authorized, to collect all the taxes imposed by law, however the same may be designated. And every collector and deputy collector shall give receipts for all sums collected by him, excepting only when the same are in payment for stamps sold and delivered; but no collector or deputy collector shall issue a receipt in lieu of a stamp representing a tax. (Section 3183, Revised Statutes, as amended by chapter 125, section 3, Act of March 1, 1879.)

#### SUITS TO RESTRAIN, BARRED

PAR. 16. No suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court. (Section 3224, Revised Statutes.)

#### PENALTIES

PAR. 17. (a) Any person required under this Act to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this Act, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(b) Any person required under this Act to collect, account for and pay over any tax imposed by this Act, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner

to evade or defeat any tax imposed by this Act or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(c) Any person who willfully aids or assists in, or procures, counsels, or advises, the preparation or presentation under, or in connection with any matter arising under, the internal-revenue laws, of a false or fraudulent return, affidavit, claim, or document, shall (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document) be guilty of a felony and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(d) Any person who willfully fails to pay, collect, or truthfully account for and pay over, any tax imposed by Titles IV, V, VI, VII, VIII, and IX, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subdivision for any offense for which a penalty may be assessed under authority of section 3176 of the Revised Statutes, as amended, or for any offense for which a penalty has been recovered under section 3256 of the Revised Statutes.

(e) Any person in possession of property, or rights to property, subject to distraint, upon which a levy has been made, shall, upon demand by the collector or deputy collector making such levy, surrender such property or rights to such collector or deputy, unless such property or right is, at the time of such demand, subject to an attachment or execution under any judicial process. Any person who fails or refuses to so surrender any of such property or rights shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of the taxes (including penalties and interest) for the collection of which such levy has been made, together with costs and interest from the date of such levy.

(f) The term "person" as used in this section includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs. (Section 1114 of the Revenue Act of 1926.)

#### PENALTY FOR FALSE CLAIM

PAR. 18. Whoever shall make or cause to be made or present or cause to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, or any department thereof, or any corporation in which the United States of America is a stockholder, any claim upon or against the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, knowing such claim to be false, fictitious, or fraudulent; or whoever shall knowingly and willfully falsify or conceal or cover up by any trick, scheme, or device a material fact, or make or cause to be made any false or fraudulent statements or representations, or make or use or cause to be made or used any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry, in any matter within the jurisdiction of any department or agency of the United States or of any corporation in which the United States of America is a stockholder; \* \* \* or whoever shall enter into any agree-



ment, combination, or conspiracy to defraud the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim; \* \* \* shall be fined not more than \$10,000 or imprisoned not more than ten years, or both. \* \* \* (Section 35, Criminal Code of the United States, as amended by the Act approved June 18, 1934, Public, No. 394.)

## RETURNS

### NOTICE AND SUMMONS

PAR. 19. It shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, (1) in case of a special tax, on or before the thirty-first day of July in each year, and (2) in other cases before the day on which the taxes accrue, to make a list or return, verified by oath, to the collector or a deputy collector of the district where located, of the articles or objects, including the quantity of goods, wares, and merchandise, made or sold and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: *Provided*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, article or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles, and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: *Provided further*, That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law within ten days from the date of such note or memorandum, verified by oath. And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is erroneous, false, or fraudulent, or contains any undervaluation or understatement, or refuses to allow any regularly authorized Government officer to examine the books of such person, firm, or corporation, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person or any other person he may deem proper, to appear before him and produce such books at a time and place named in the summons,

and to give testimony or answer interrogatories, under oath, respecting any objects or income liable to tax or the returns thereof. The collector may summon any person residing or found within the State or Territory in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State or Territory, he may enter any collection district where such person may be found and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned: *Provided*, That "person," as used in this section, shall be construed to include any corporation, joint-stock company or association, or insurance company when such construction is necessary to carry out its provisions. (Section 3173, Revised Statutes, as reenacted by section 1115, Revenue Act of 1926.)

#### INSPECTION OF RETURNS

PAR. 20. (a) Returns upon which the tax has been determined by the Commissioner shall constitute public records; but, except as hereinafter provided in this section and section 1203, they shall be open to inspection only upon order of the President and under rules and regulations prescribed by the Secretary and approved by the President. Whenever a return is open to the inspection of any person a certified copy thereof shall, upon request, be furnished to such person under rules and regulations prescribed by the Commissioner with the approval of the Secretary. The Commissioner may prescribe a reasonable fee for furnishing such copy.

(b) (1) The Secretary and any officer or employee of the Treasury Department, upon request from the Committee on Ways and Means of the House of Representatives, the Committee on Finance of the Senate, or a select committee of the Senate or House specially authorized to investigate returns by a resolution of the Senate or House, or a joint committee so authorized by concurrent resolution, shall furnish such committee sitting in executive session with any data of any character contained in or shown by any return.

(2) Any such committee shall have the right, acting directly as a committee, or by or through such examiners or agents as it may designate or appoint, to inspect any or all of the returns at such times and in such manner as it may determine.

(3) Any relevant or useful information thus obtained may be submitted by the committee obtaining it to the Senate or the House, or to both the Senate and the House, as the case may be.

(c) The proper officers of any State may, upon the request of the governor thereof, have access to the returns of any corporation, or to an abstract thereof showing the name and income of the corporation, at such times and in such manner as the Secretary may prescribe.

(d) All bona fide shareholders of record owning 1 per centum or more of the outstanding stock of any corporation shall, upon making request of the Commissioner, be allowed to examine the annual income returns of such corporation and of its subsidiaries. Any shareholder who pursuant to the provisions of this section is allowed to examine the return of any corporation, and who makes known in any manner whatever not provided by law the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any such return, shall be guilty of a misdemeanor and be punished by a fine not exceeding \$1,000 or by imprisonment not exceeding one year, or both.

(e) The Commissioner shall as soon as practicable in each year cause to be prepared and made available to public inspection in such manner as he may

determine, in the office of the collector in each internal-revenue district and in such other places as he may determine, lists containing the name and the post-office address of each person making an income-tax return in such district. (Section 257, Revenue Act of 1926.)

PAR. 21. (d) The Joint Committee shall have the same right to obtain data and to inspect returns as the Committee on Ways and Means or the Committee on Finance, and to submit any relevant or useful information thus obtained to the Senate, the House of Representatives, the Committee on Ways and Means, or the Committee on Finance. The Committee on Ways and Means or the Committee on Finance may submit such information to the House or to the Senate, or to both the House and the Senate, as the case may be. (Section 1203 (d), Revenue Act of 1926.)

### REFUND OR CREDIT—LIMITATIONS

#### EFFECT OF EXPIRATION OF PERIOD OF LIMITATIONS AGAINST UNITED STATES

PAR. 22. Any tax (or any interest, penalty, additional amount, or addition to such tax) assessed or paid (whether before or after the enactment of this act) after the expiration of the period of limitation properly applicable thereto shall be considered an overpayment and shall be credited or refunded to the taxpayer if claim therefor is filed within the period of limitation for filing such claim. (Section 607 of the Revenue Act of 1928.)

#### EFFECT OF EXPIRATION OF PERIOD OF LIMITATIONS AGAINST TAXPAYER

PAR. 23. A refund of any portion of an internal-revenue tax (or any interest, penalty, additional amount, or addition to such tax) made after the enactment of this Act, shall be considered erroneous—

(a) if made after the expiration of the period of limitation for filing claim therefor, unless within such period claim was filed; or

(b) in the case of a claim filed within the proper time and disallowed by the Commissioner after the enactment of this Act, if the refund was made after the expiration of the period of limitation for filing suit, unless—

(1) within such period suit was begun by the taxpayer, or

(2) within such period, the taxpayer and the Commissioner agreed in writing to suspend the running of the statute of limitations for filing suit from the date of the agreement to the date of final decision in one or more named cases then pending before the United States Board of Tax Appeals or the courts. If such agreement has been entered into, the running of such statute of limitations shall be suspended in accordance with the terms of the agreement. (Section 608 of the Revenue Act of 1928, as amended by section 503 of the Revenue Act of 1934.)

#### ERRONEOUS CREDITS

PAR. 24. (a) *Credit against barred deficiency.*—Any credit against a liability in respect of any taxable year shall be void if any payment in respect of such liability would be considered an overpayment under section 607.

(b) *Credit of barred overpayment.*—A credit of an overpayment in respect of any tax shall be void if a refund of such overpayment would be considered erroneous under section 608.

(c) *Application of section.*—The provisions of this section shall apply to any credit made before or after the enactment of this Act. (Section 609 of the Revenue Act of 1928.)

## RECOVERY OF AMOUNTS ERRONEOUSLY REFUNDED

PAR. 25. (a) Any portion of an internal-revenue tax (or any interest, penalty, additional amount, or addition to such tax) refund of which is erroneously made, within the meaning of section 608, after the enactment of this Act, may be recovered by suit brought in the name of the United States, but only if such suit is begun within two years after the making of such refund.

(b) Any portion of an internal-revenue tax (or any interest, penalty, additional amount, or addition to such tax) which has been erroneously refunded (if such refund would not be considered as erroneous under section 608) may be recovered by suit brought in the name of the United States, but only if such suit is begun before the expiration of two years after the making of such refund or before May 1, 1928, whichever date is later.

(c) Despite the provisions of subsections (a) and (b) such suit may be brought at any time within five years from the making of the refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact. (Section 610, Revenue Act of 1928, as amended by section 502, Revenue Act of 1934.)

## INTEREST

PAR. 26. (a) Interest shall be allowed and paid upon any overpayment in respect of any internal-revenue tax, at the rate of 6 per centum per annum, as follows:

(1) In the case of a credit, from the date of the overpayment to the due date of the amount against which the credit is taken, but if the amount against which the credit is taken is an additional assessment of a tax imposed by the Revenue Act of 1921 or any subsequent revenue Act, then to the date of the assessment of that amount.

(2) In the case of a refund, from the date of the overpayment to a date preceding the date of the refund check by not more than 30 days, such date to be determined by the Commissioner.

(b) As used in this section the term "additional assessment" means a further assessment for a tax of the same character previously paid in part, and includes the assessment of a deficiency of any income or estate tax imposed by the Revenue Act of 1924 or by any subsequent revenue Act. (Section 614 (a) and (b) of the Revenue Act of 1928.)

PAR. 27. (a) No interest shall be allowed on any claim up to the time of the rendition of judgment by the Court of Claims, unless upon a contract expressly stipulating for the payment of interest, except as provided in subdivision (b).

(b) In any judgment of any court rendered (whether against the United States, a collector or deputy collector of internal revenue, a former collector or deputy collector, or the personal representative in case of death) for any overpayment in respect of any internal-revenue tax, interest shall be allowed at the rate of 6 per centum per annum upon the amount of the overpayment, from the date of the payment or collection thereof to a date preceding the date of the refund check by not more than thirty days, such date to be determined by the Commissioner of Internal Revenue. (Section 177 of the Judicial Code, as amended by section 1117 of the Revenue Act of 1926 and section 615 of the Revenue Act of 1928.)

**REGULATIONS****RETROACTIVE REGULATIONS**

**PAR. 28.** The Secretary, or the Commissioner with the approval of the Secretary, may prescribe the extent, if any, to which any ruling, regulation, or Treasury Decision, relating to the internal revenue laws, shall be applied without retroactive effect. (Section 1108 (a), Revenue Act of 1926, as amended by section 605, Revenue Act of 1928, and by section 506, Revenue Act of 1934.)

**WHEN LAW IS CHANGED**

**PAR. 29.** The Commissioner may make all such regulations, not otherwise provided for, as may have become necessary by reason of any alteration of law in relation to internal revenue. (Section 3447, Revised Statutes; United States Code, Title 26, section 1691(2).)

**ADMINISTRATIVE REVIEW**

**PAR. 30.** In the absence of fraud or mistake in mathematical calculation, the findings of facts in and the decision of the Commissioner upon (or in case the Secretary is authorized to approve the same, then after such approval) the merits of any claim presented under or authorized by the internal-revenue laws shall not, except as provided in Title IX of the Revenue Act of 1924, as amended, be subject to review by any other administrative or accounting officer, employee, or agent of the United States. (Section 1107, Revenue Act of 1926.)

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Serial No. R. 510

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UNITED STATES DEPARTMENT OF LABOR  
Francis Perkins, *Secretary*  
BUREAU OF LABOR STATISTICS  
Isidor Lubin, *Commissioner*

# Changes in Cost of Living

✦  
December 15, 1936  
✦

Prepared by Cost of Living Division  
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## CHANGES IN COST OF LIVING

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### Changes in Cost of Living in the United States, December 15, 1936

THE cost of goods purchased by wage earners and lower-salaried workers in 32 large cities of the United States combined was at the same level on December 15, 1936, as on September 15.

Lower food costs at the end of the quarterly period counterbalanced increases in the cost of all other groups of items included in the index. The food index, which covers the most important group of purchases in the budget of moderate-income families, was 1.7 percent lower on December 15 than on September 15. An increase of 1.3 percent occurred in the cost of each of three groups of items—clothing, rent, and housefurnishing goods—and smaller advances took place in the cost of fuel and light and miscellaneous items.

The December index for the 32 large cities included in the survey of the Bureau of Labor Statistics was 82.4, the same as on September 15. Average costs in 1923-25 are used as 100. Comparison with January 15, 1936, shows an increase of 1.3 percent over the 11-month period. The current index is 10.6 percent above the low point of June 1933. As compared with December 1929, average living costs were lower by 17.3 percent.

The index of total living costs advanced in 18 cities. Fourteen cities showed declines. Cincinnati reported a drop of 1.4 percent, Kansas City of 1.1 percent, and St. Louis of 1.0 percent. Los Angeles showed an increase of 1.0 percent. In all other cities for which the Bureau of Labor Statistics prepares indexes of living costs, increases and decreases were fractional.

The drop in food costs occurred for the most part between September 15 and October 13, when declining costs for meats, milk, butter, fresh vegetables, lard, and sugar, lowered the food index 1.8 percent. Between the middle of October and the middle of November, food costs continued to decline slightly, but from November 17 to December 15, the average index for 51 cities for which the Bureau prepares food indexes increased 0.5 percent, due largely to a rise in the cost of fresh fruits and vegetables. Food costs were lower at the end of the quarter in all but 4 of the 32 cities for which indexes of the cost of all goods are prepared. Food costs were slightly higher in Phila-



delphia, Scranton, Richmond, and Seattle. The declines were seen in most cities, with the exception of those in the North Central States, where six out of eight cities showed decreases of 3 percent or more. In Cincinnati, the cost of food dropped 5.3 percent during the quarter, and in Kansas City, 5.0 percent. In both cases, the declines resulted from large decreases in the price of meats, potatoes and fresh vegetables and fruits.

Clothing costs rose in each of the 32 cities covered in the Bureau of Labor Statistics' survey. In six cities, the increase was 2 percent or more. New Orleans was the only city to report a rise of over 10 percent. The increase of 3.8 percent noted in New Orleans was largely due to State and city sales taxes that became effective October 1, 1936.

Since the spring of 1935, rents paid throughout the country have been rising consistently. This tendency continued during the quarter ending December 15, 1936. The average increase of 1.3 percent for the 32 cities combined was the result of increased rental costs in all but 2 of the cities. In these two cities, Boston and Scranton, the decline was small. Detroit and Birmingham showed by far the greatest rise in rental costs during this quarter, 6.2 percent. In these cities, the percentage decline in rents from 1923-25 to 1933 was greater than in any other. In December 1933, the index on the 1923-25 base was 41.4 for Birmingham and 41.7 for Detroit, whereas the index for the cities combined was 63.9. Since early in 1934, Detroit has been leading the advance in rental costs until by December 15, 1936, the rental index in Detroit had risen to 62.1, as compared with 65.4 for the cities combined. The increase in rents in Birmingham has been likewise rapid, the index reaching 51.0 in December 1936.

Changes in fuel and light costs during the quarter ending December 15, 1936, were relatively slight, with an average increase of only 0.5 percent. Increases were noted in 24 cities, but only 3 cities, Houston, Atlanta, and Memphis, reported increases of as much as 3 percent. The rise in Houston was due to increased wood costs; in the other two cities, to advances in the cost of coal. Declines in fuel and light costs were reported in five cities. In all instances, the declines were slight except in Detroit, where a 4.0 percent drop in fuel and light costs resulted from a decrease in gas prices, caused by a change from manufactured to natural gas and the introduction of a new rate schedule. This shift from manufactured to natural gas began in July, but the change was not incorporated in the September index, since all domestic customers were not being served natural gas at that time.

A rise in the cost of housefurnishing goods, particularly of blankets, rugs, and suites of furniture, was general throughout most of the cities included in the Bureau's studies. The average rise was 1.3 percent, reflecting advances in all but two cities. In those two cities, S

Louis and Atlanta, the decline was negligible. By far the largest increase occurred in New Orleans, where the cost of housefurnishing goods rose 4.8 percent, but here the increase was chiefly the result of the sales tax mentioned above.

The group of miscellaneous items showed little change in cost. The average increase was 0.3 percent, reflecting increases in 20 cities, and decreases in 12. All changes were slight, with increases of more than 1 percent occurring in only two cities. Los Angeles reported a rise of 1.8 percent, and Chicago, 1.1 percent.

The cost-of-living indexes presented here show changes in the cost of goods purchased by wage earners and lower-salaried workers from time to time in each of the 32 large cities covered by the Bureau of Labor Statistics, but they do not measure differences in the cost of these goods from city to city. There are serious technical difficulties in determining the cost of the same level of living from one part of the country to another. No satisfactory techniques have been developed for measuring differences in such costs from large to small cities or from cities to rural communities. In large cities with similar climate, comparisons are possible with the use of standard specifications, but such studies, because of their great expense, are beyond the present resources of this Bureau.

In pricing for the Bureau's indexes, the type of goods priced has been varied from city to city in conformity with the purchasing habits of moderate-income families in each city where prices are secured. Accordingly, although in any one city the kind and quality of goods priced are held constant from year to year insofar as possible, differences between the indexes of the various cities at any particular date are due entirely to differences in the rate of change of living costs in each city. Similarly, the differences in the average costs from which the indexes are computed in different cities may be due to varying standards and purchasing habits in these cities as well as to varying prices for goods of given grades.

Thus, even though these series furnish no information as to differences in absolute cost in dollars among the 32 cities, the indexes for the various cities may be used to indicate comparative rate of change in the cost of goods purchased by families of wage earners and lower-salaried workers. For example, the index of the cost of all items purchased by this group was 76.4 for Birmingham in December 1936, on the 1923-25 base; that for Washington was 87.6. In other words, in December 1936 costs in Birmingham were considerably lower, as compared with 1923-25 costs in that city, than were costs in Washington, as compared with 1923-25 costs in the latter city.

The indexes are constructed by pricing, from time to time, a list of the goods most important in the spending of families of wage earners and lower-salaried workers, as shown by the Bureau's study

of the expenditures of 12,096 families in 1917-19.<sup>1</sup> In the construction of the index, price changes, noted from period to period, are weighted according to the importance of these items in family spending, as shown by that study. A new Nation-wide study, now underway, will provide weights more nearly approximating present-day consumption. The field work for this study is completed, and the data secured are now being tabulated and analyzed.

Pending this basic revision in weights, several important revisions in method have been incorporated in the indexes beginning with the March 15, 1935, period, and the food and all-items indexes, as well as the combined United States indexes, have been revised back to the base years.<sup>2</sup> The pamphlet containing data for July 15, 1933, presents complete revised series.

As stated, the prices used in the construction of the food indexes are taken from retail-price quotations secured in 51 cities. Beginning with the year 1935, they cover 84 articles, instead of 42 as in the past. For all goods and services other than food and fuel and light, prices have been secured in 32 cities. Prices of the items included in the food and fuel and light indexes are obtained by mail, all others by personal visits of representatives of the Bureau.

#### Changes in Cost of Living, December 1936

PERCENTAGE changes in the cost of goods purchased by wage earners and lower-salaried workers in 32 large cities of the United States between September 15 and December 15, 1936, are shown in table

<sup>1</sup> The results of this study were published in the Bureau's Bull. No. 357.

<sup>2</sup> For details of this revision, see the article which appeared in the September 1935 Monthly Labor Review, *Revision of Index of Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers*.

Table 1.—Percentage Changes from Sept. 15, 1936, to Dec. 15, 1936, in Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers

City	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
Average: 32 large cities.....	( <sup>1</sup> )	-1.7	+1.3	+1.3	+0.5	+1.3	+0.3
<b>New England:</b>							
Boston.....	-0.2	-1.0	+3	-1	( <sup>2</sup> )	+2.6	( <sup>3</sup> )
Portland, Maine.....	+1	-2	+6	+2	( <sup>2</sup> )	+6	( <sup>3</sup> )
<b>Middle Atlantic:</b>							
Buffalo.....	+6	-2	+1.9	+9	+5	+2.6	+2
New York.....	-1	-2.0	+2.2	+3	+4	+1.2	+6
Philadelphia.....	+5	+5	+7	+7	+1.4	+7	( <sup>3</sup> )
Pittsburgh.....	( <sup>4</sup> )	-1.0	+1.2	( <sup>5</sup> )	-1	+1.0	+4
Scranton.....	+6	+9	+1.7	-1	+1.5	+3	( <sup>3</sup> )
<b>East North Central:</b>							
Chicago.....	+2	-1.8	+9	+1.4	+1.1	+1.7	+1.1
Cincinnati.....	-1.4	-5.3	+2.1	+6	+1.7	+2.0	-2
Cleveland.....	-6	-4.1	+1.2	+1.8	+7	+1.3	+1
Detroit.....	-2	-3.6	+4	+6.2	-4.0	+2	+1
Indianapolis.....	-3	-3.0	+2.9	+2.5	-8	+7	( <sup>3</sup> )
<b>West North Central:</b>							
Kansas City.....	-1.1	-5.0	+1.7	+2.7	-2	+1.2	+2
Minneapolis.....	+2	-1.2	+1.3	+1.9	+1.6	+6	-1
St. Louis.....	-1.0	-4.0	+1.3	+9	+1.0	-1	( <sup>3</sup> )
<b>South Atlantic:</b>							
Atlanta.....	-3	-2.4	+1.4	+6	+3.4	-1	( <sup>3</sup> )
Baltimore.....	-1	-8	+5	+1.0	( <sup>2</sup> )	+1.6	-4
Jacksonville.....	+4	-1.2	+2.0	+2.5	+2.5	+3	+1
Norfolk.....	+6	-2	+1.3	+8	+2.5	+1.6	-1
Richmond.....	+6	+6	+1.4	+1	+1.5	+6	( <sup>3</sup> )
Savannah.....	+1	-2.3	+2.1	+2.4	+1	+6	( <sup>3</sup> )
Washington.....	+2	-1.3	+1.9	+7	+1	+1.1	+8
<b>East South Central:</b>							
Birmingham.....	-1	-3.2	+5	+6.2	+1.2	+8	+2
Memphis.....	+4	-2.7	+1.8	+4.1	+3.0	+1.4	+4
Mobile.....	-2	-2.0	+3	+1.9	+1.9	+1.5	( <sup>3</sup> )
<b>West South Central:</b>							
Houston.....	+5	-3	+1.6	+1.3	+4.7	+4	-1
New Orleans.....	+5	-2.0	+3.8	+6	+2.6	+4.8	+1.0
<b>Mountain: Denver</b> .....	-3	-1.4	+4	+1.4	-7	+5	-3
<b>Pacific:</b>							
Los Angeles.....	+1.0	-1.3	+8	+4.0	+1	+1.8	+1.8
Portland, Oreg.....	+7	( <sup>3</sup> )	+1.9	+1.2	+2.9	+1.3	+1
San Francisco.....	+1	-9	+1.1	+4	+2.2	+1.1	+1
Seattle.....	+3	+4	+1.3	+1.2	+1	+2.2	-8

<sup>1</sup> Increase of less than 0.05 percent.

<sup>2</sup> Covers 51 cities.

<sup>3</sup> No change.

<sup>4</sup> Decrease of less than 0.05 percent.

Percentage changes in the cost of goods purchased by wage earners and lower-salaried workers from peak and from low points in the past and from January 15, 1936, to December 15, 1936, in 32 cities are presented in table 2.

Table 2.—Percentage Changes in Cost of All Goods Purchased by Wage Earner and Lower-Salaried Workers for Specified Periods

City	Percentage decrease from—		Percentage increase from—	
	June 1920 to Dec. 15, 1925	December 1925 to Dec. 15, 1936	June 1933 to Dec. 15, 1936	Jan. 15, 1936, to Dec. 15, 1936
Average: 32 large cities.....	32.0	20.8	10.6	1.
New England:				
Boston.....	31.6	20.9	8.8	.
Portland, Maine.....	31.8	16.9	9.1	.
Middle Atlantic:				
Buffalo.....	30.8	19.9	9.4	1.
New York.....	28.7	19.5	7.9	.
Philadelphia.....	30.6	21.6	10.1	.
Pittsburgh.....	32.8	22.7	10.4	1.
Scranton.....	31.1	21.0	10.5	.
East North Central:				
Chicago.....	32.9	24.7	11.0	2.
Cincinnati.....	31.4	17.9	10.1	1.
Cleveland.....	30.5	18.3	11.5	2.
Detroit.....	37.9	23.2	20.1	2.
Indianapolis.....	36.0	21.1	11.7	2.
West North Central:				
Kansas City.....	37.2	19.8	8.7	2.
Minneapolis.....	30.9	17.7	13.4	2.
St. Louis.....	33.5	20.7	10.4	1.
South Atlantic:				
Atlanta.....	37.9	21.9	13.9	1.
Baltimore.....	28.5	17.3	11.1	.
Jacksonville.....	35.3	25.4	12.9	1.
Norfolk.....	34.5	17.0	12.9	2.
Richmond.....	31.7	18.4	13.6	2.
Savannah.....	37.4	21.8	8.6	1.
Washington.....	28.5	15.6	12.1	1.
East South Central:				
Birmingham.....	39.8	26.6	13.7	1.
Memphis.....	34.1	20.5	11.4	2.
Mobile.....	35.6	21.6	9.6	.
West South Central:				
Houston.....	33.7	20.1	14.4	2.
New Orleans.....	29.2	18.7	10.1	1.
Mountain: Denver.....	33.6	18.7	11.6	2.
Pacific:				
Los Angeles.....	30.6	23.3	10.4	2.
Portland, Oreg.....	35.3	19.1	13.5	2.
San Francisco.....	28.3	17.8	7.9	1.
Seattle.....	32.6	17.3	8.5	1.

<sup>1</sup> Decrease.

### Indexes on 1923-25 Base

INDEXES of the cost of goods purchased by wage earners and lower salaried workers are now constructed, for each of the 32 cities surveyed and for these cities combined, using an average of the years 1923-25 as the base. This base was chosen in order to make these indexes comparable with others frequently used in conjunction with the cost-of-living index (notably the Bureau's index of employment and pay roll and the indexes of industrial production published by the Federal Reserve Board).

Indexes of the average cost of goods purchased by families of wage earners and lower-salaried workers in the 32 cities combined, from 1913 through December 15, 1936, using the average of the years 1923-25 as 100, are shown in table 3. The accompanying chart presents these data in graphic form.

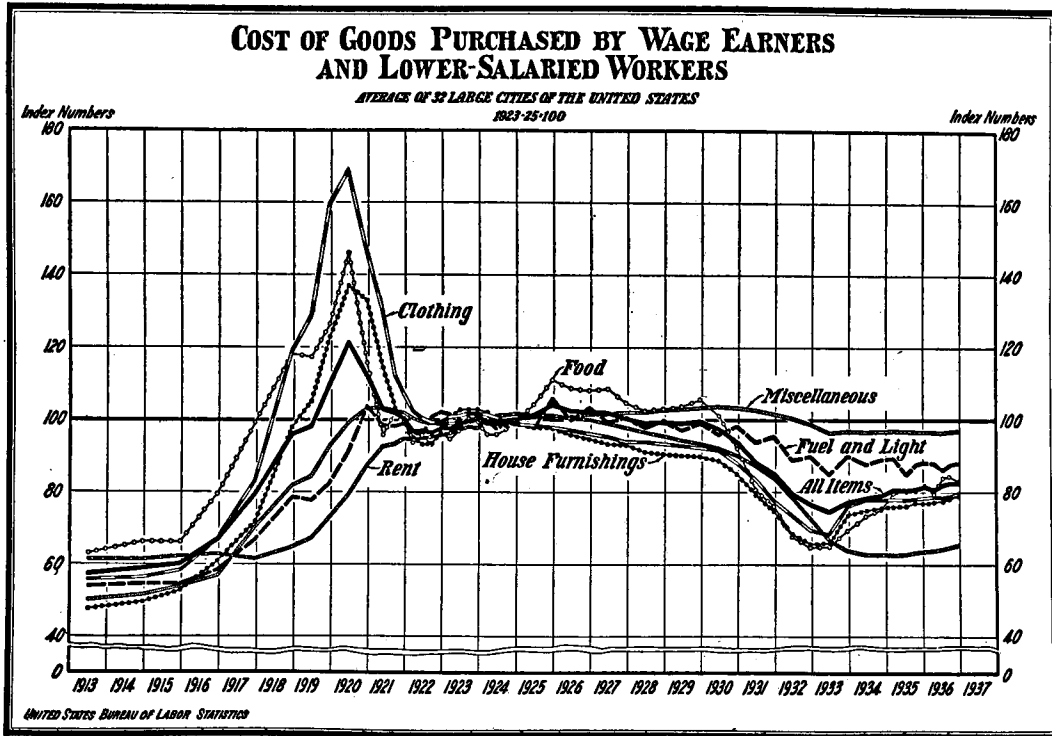


Table 3.—Indexes of Cost of Goods Purchased by Wage Earners and Lower Salaried Workers in 32 Large Cities Combined, 1913 to Dec. 15, 1936

[Average 1923-25=100]

Date	All items	Food <sup>1</sup>	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
1913—Average.....	57.4	63.1	55.7	61.4	53.9	47.7	50.
1914—December.....	58.9	66.3	56.3	61.4	54.5	49.6	51.
1915—December.....	60.1	66.3	58.3	62.3	54.5	52.8	53.
1916—December.....	66.9	79.5	66.9	62.8	58.5	61.0	56.
1917—December.....	79.4	99.1	83.1	61.5	66.9	71.8	70.
1918—December.....	95.8	118.2	118.9	64.7	78.7	97.8	81.
1919—June.....	98.2	117.3	128.8	67.3	77.8	104.0	84.
December.....	109.8	126.4	159.5	73.1	82.6	123.0	92.
1920—June.....	121.2	146.1	188.6	79.4	91.3	137.0	99.
December.....	112.2	115.7	151.0	87.5	103.7	132.8	103.
1921—May.....	102.8	95.8	129.8	92.7	98.4	114.3	103.
September.....	101.7	102.1	112.2	93.3	98.2	103.2	102.
December.....	100.3	99.7	107.2	94.8	99.1	100.4	102.
1922—March.....	96.8	93.5	102.4	94.6	96.3	95.0	100.
June.....	97.0	95.6	100.4	95.0	95.9	93.2	99.
September.....	96.4	93.3	99.3	95.2	100.9	93.4	99.
December.....	97.7	96.7	99.4	95.8	102.2	96.3	98.
1923—March.....	97.6	94.6	100.8	96.3	101.5	100.7	99.
June.....	98.6	97.2	101.1	97.3	98.7	102.8	99.
September.....	100.1	100.6	101.9	98.2	99.8	102.9	99.
December.....	100.2	99.5	101.8	99.7	101.1	102.9	100.
1924—March.....	99.0	95.9	101.5	100.2	99.9	103.1	99.
June.....	98.9	96.0	100.6	101.3	97.6	99.4	99.
September.....	99.2	97.3	99.5	101.4	98.9	98.6	99.
December.....	100.0	99.5	98.9	101.7	99.5	99.1	100.
1925—June.....	101.4	104.2	98.5	101.4	97.9	97.9	100.
December.....	104.0	111.1	97.9	101.3	105.8	97.8	101.
1926—June.....	102.5	108.9	97.1	100.4	100.0	95.8	101.
December.....	102.3	108.1	96.2	100.0	103.4	94.7	101.
1927—June.....	101.9	108.7	95.3	99.0	99.4	93.4	101.
December.....	100.4	104.7	94.0	97.9	100.6	93.0	102.
1928—June.....	99.2	102.5	93.8	96.5	97.7	91.1	102.
December.....	99.4	103.2	93.3	95.5	99.7	90.5	102.
1929—June.....	99.1	103.7	92.8	94.3	97.0	90.2	103.
December.....	99.6	105.7	92.2	93.3	99.1	89.9	103.
1930—June.....	97.7	101.2	91.5	92.0	95.9	88.8	103.
December.....	93.8	92.1	88.1	90.1	98.1	85.1	103.
1931—June.....	88.3	80.6	83.4	87.3	93.7	79.3	102.
December.....	85.1	76.2	77.6	83.9	95.3	74.9	101.
1932—June.....	79.7	67.6	73.5	78.5	88.8	68.4	100.
December.....	76.6	64.7	69.5	72.7	89.8	65.6	98.
1933—June.....	74.5	64.9	68.4	66.8	84.9	65.8	96.
December.....	77.2	69.6	76.2	63.9	90.0	73.5	96.
1934—June.....	78.4	73.4	77.9	62.7	87.7	75.0	96.
Nov. 15.....	79.1	75.8	77.8	62.7	89.0	75.5	96.
1935—Mar. 15.....	80.6	79.8	78.0	62.6	89.3	76.0	96.
July 15.....	80.4	80.2	77.8	62.7	84.9	76.2	96.
Oct. 15.....	80.7	80.2	78.0	63.3	87.7	77.0	96.
1936—Jan. 15.....	81.3	81.6	78.3	63.5	88.3	77.0	96.
Apr. 15.....	80.6	79.4	78.6	63.7	88.0	77.3	96.
July 15.....	82.0	84.0	78.4	64.2	86.1	77.6	96.
Sept. 15.....	82.4	84.3	78.6	64.6	87.4	78.2	96.
Dec. 15.....	82.4	82.9	79.6	65.4	87.8	79.2	96.

<sup>1</sup> Covers 51 cities since June 1920.

Indexes similar to those presented in table 3, for each of the 32 cities are given in table 4 for specified months, 1926 to December 15, 1936

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers in each of 32 Cities, 1926 to Dec. 15, 1936

[Average 1923-25=100]

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>New England</i>							
<b>Boston:</b>							
1926—June.....	102.5	105.8	97.5	103.3	100.0	96.6	101.3
December.....	103.5	107.7	97.2	103.5	102.2	95.2	102.0
1927—June.....	101.9	105.0	95.9	103.3	99.0	93.5	101.6
December.....	102.2	106.3	94.5	102.8	101.1	93.0	101.5
1928—June.....	99.5	100.2	94.5	102.6	98.0	92.5	100.9
December.....	100.9	102.4	94.6	102.2	101.2	90.6	103.1
1929—June.....	99.6	100.9	93.9	101.6	96.6	90.6	101.9
December.....	101.4	105.4	93.9	100.6	100.0	90.4	102.3
1930—June.....	98.7	99.9	93.5	99.2	97.1	88.6	102.1
December.....	95.9	94.0	90.5	97.3	100.7	86.1	102.0
1931—June.....	89.4	80.1	87.4	95.8	95.3	81.9	102.0
December.....	87.2	77.4	82.9	93.3	95.7	78.7	101.5
1932—June.....	80.5	65.6	78.4	91.1	87.8	71.6	99.7
December.....	78.6	65.3	73.7	86.4	89.1	66.0	98.4
1933—June.....	76.6	63.3	73.3	82.1	84.7	67.4	97.6
December.....	79.7	67.7	82.1	79.0	68.3	76.1	98.2
1934—June.....	81.3	72.3	83.4	77.6	85.6	76.5	98.5
Nov. 15.....	82.0	73.6	84.0	76.9	88.5	76.8	98.7
1935—Mar. 15.....	82.9	76.6	83.3	76.5	88.5	76.3	98.6
July 15.....	82.7	77.7	82.8	76.2	81.4	76.2	98.5
Oct. 15.....	82.9	77.7	83.3	75.7	85.4	77.1	98.2
1936—Jan. 15.....	83.0	77.7	83.9	75.6	85.4	76.1	98.3
Apr. 15.....	82.6	76.8	84.1	75.5	85.4	76.1	98.2
July 15.....	84.2	81.4	84.0	75.6	84.0	76.2	97.9
Sept. 15.....	83.5	79.2	84.2	75.6	85.9	76.6	97.9
Dec. 15.....	83.3	78.4	84.4	75.5	85.9	78.6	97.9
<b>Portland, Maine:</b>							
1926—June.....	102.0	103.0	97.7	96.6	101.6	97.8	100.3
December.....	101.8	107.4	95.9	96.7	102.8	97.4	100.4
1927—June.....	101.7	108.5	95.4	96.5	100.6	96.5	100.4
December.....	100.4	105.0	94.9	96.0	102.5	96.3	100.6
1928—June.....	98.9	102.0	94.8	94.9	100.5	93.7	100.5
December.....	100.0	102.5	93.8	94.4	102.6	93.7	100.0
1929—June.....	99.7	102.8	94.4	93.5	98.3	93.7	105.0
December.....	100.4	104.1	94.3	93.5	102.3	93.6	104.9
1930—June.....	98.4	98.9	94.1	93.6	99.8	93.5	104.9
December.....	95.4	92.4	91.3	93.1	101.3	90.3	104.3
1931—June.....	90.9	82.3	83.6	82.1	99.0	87.9	104.3
December.....	88.1	77.0	84.2	91.4	100.0	84.2	104.2
1932—June.....	83.5	69.4	78.9	89.8	93.3	79.9	103.7
December.....	79.9	65.0	71.0	87.1	94.1	75.0	103.0
1933—June.....	78.6	65.7	70.1	83.5	84.4	77.5	102.2
December.....	82.5	70.4	79.6	81.0	88.3	82.8	104.1
1934—June.....	83.6	74.1	81.4	79.3	85.6	84.8	103.1
Nov. 15.....	84.4	75.7	82.0	78.5	88.7	85.4	103.3
1935—Mar. 15.....	84.6	77.4	80.8	77.7	88.4	85.2	103.3
July 15.....	85.2	80.3	80.3	77.2	84.2	84.9	103.3
Oct. 15.....	85.0	78.7	80.4	77.1	88.3	85.0	103.2
1936—Jan. 15.....	85.3	79.8	80.4	77.0	88.0	85.4	103.0
Apr. 15.....	84.7	78.3	80.7	76.4	88.0	85.3	103.0
July 15.....	86.5	84.3	80.5	76.0	85.2	84.8	102.9
Sept. 15.....	85.7	81.9	80.5	76.0	86.3	85.1	102.9
Dec. 15.....	85.8	81.7	80.9	76.2	86.3	85.7	102.9
<i>Middle Atlantic</i>							
<b>Buffalo:</b>							
1926—June.....	104.6	112.4	97.2	102.3	104.3	96.1	103.8
December.....	103.7	109.9	96.0	101.9	104.2	94.6	104.7
1927—June.....	103.3	110.7	94.7	100.9	104.1	92.8	104.2
December.....	101.7	104.2	94.2	99.7	104.8	92.7	106.6
1928—June.....	101.5	103.6	94.4	99.2	104.0	92.4	107.3
December.....	101.0	102.9	94.8	97.3	104.8	91.9	107.3
1929—June.....	101.3	105.3	94.2	95.9	102.4	92.0	107.9
December.....	101.7	106.4	94.1	95.6	104.1	91.9	108.0
1930—June.....	100.3	102.3	93.5	94.7	102.2	92.2	108.6
December.....	95.6	93.7	89.1	93.3	104.0	88.4	107.6
1931—June.....	90.0	79.1	83.8	89.9	101.5	82.8	106.6
December.....	85.7	70.4	80.0	86.4	102.1	77.6	105.6



Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Lower Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>Middle Atlantic—Continued</i>							
<b>Buffalo—Continued.</b>							
1932—June.....	82.3	69.1	75.4	80.2	98.1	70.6	103
December.....	78.4	65.0	69.1	74.3	99.7	68.3	101
1933—June.....	76.6	65.7	69.1	68.7	97.1	68.6	98
December.....	78.8	68.9	77.0	65.9	100.7	75.5	98
1934—June.....	80.2	73.7	77.6	64.8	98.5	78.1	99
Nov. 15.....	79.9	73.0	76.6	64.3	100.7	78.8	99
1935—Mar. 15.....	81.6	79.2	75.7	64.2	100.7	79.6	99
July 15.....	82.0	81.4	75.9	64.3	98.1	79.0	98
Oct. 15.....	81.6	79.0	75.9	64.9	101.0	79.5	98
1936—Jan. 15.....	82.5	81.2	77.1	65.1	101.0	79.9	98
Apr. 15.....	81.8	78.8	77.0	65.6	99.7	79.8	98
July 15.....	84.1	86.0	76.9	67.0	98.5	80.4	98
Sept. 15.....	83.3	81.7	77.2	67.3	99.3	81.3	98
Dec. 15.....	83.8	81.6	78.7	67.9	99.8	83.4	98
<b>New York:</b>							
1926—June.....	102.4	106.0	97.5	103.2	100.2	93.3	101
December.....	102.7	107.0	97.0	103.6	100.3	93.0	101
1927—June.....	101.8	104.6	96.6	103.6	98.3	91.4	102
December.....	102.5	106.7	95.9	103.6	100.3	91.6	102
1928—June.....	100.3	101.0	95.3	103.1	99.4	89.3	101
December.....	101.1	103.8	94.4	102.6	100.4	88.7	102
1929—June.....	100.7	102.8	94.1	102.0	98.2	88.6	103
December.....	101.5	105.5	93.1	101.1	99.8	88.2	102
1930—June.....	98.8	99.0	92.9	100.5	95.0	86.0	104
December.....	96.5	93.2	91.3	99.3	97.6	83.8	104
1931—June.....	91.2	82.6	84.0	98.3	95.3	73.4	104
December.....	88.1	78.1	78.4	96.4	97.4	68.8	102
1932—June.....	84.2	71.9	75.6	93.2	90.3	65.3	101
December.....	81.0	69.5	68.9	87.7	92.3	62.3	100
1933—June.....	78.1	67.5	67.5	82.3	88.5	62.9	97
December.....	80.5	72.2	75.6	78.5	92.2	70.6	96
1934—June.....	81.8	76.5	77.9	77.0	87.6	71.6	97
Nov. 15.....	82.1	77.5	77.3	76.0	91.2	71.5	97
1935—Mar. 15.....	83.6	80.9	78.4	75.5	92.0	72.6	96
July 15.....	83.1	80.8	78.2	75.3	86.9	73.5	97
Oct. 15.....	83.4	82.0	78.3	75.2	88.2	74.6	96
1936—Jan. 15.....	84.2	84.2	78.1	75.3	89.6	74.4	96
Apr. 15.....	83.0	81.3	78.4	75.2	88.3	74.4	96
July 15.....	83.8	83.9	78.1	75.2	87.1	74.0	96
Sept. 15.....	84.4	85.0	78.3	75.1	88.3	75.1	96
Dec. 15.....	84.3	83.3	80.0	75.3	88.6	76.0	96
<b>Philadelphia:</b>							
1926—June.....	104.8	111.1	98.2	104.6	102.2	95.0	105
December.....	104.5	110.5	97.0	104.7	102.3	94.3	105
1927—June.....	103.3	109.0	96.4	103.6	97.0	92.5	105
December.....	102.2	107.1	95.4	101.7	98.2	92.1	105
1928—June.....	101.0	105.2	95.0	98.7	93.5	90.9	105
December.....	99.6	103.2	93.6	96.8	96.5	90.2	105
1929—June.....	99.2	103.7	92.9	94.5	95.5	90.3	105
December.....	99.9	107.2	91.9	92.5	96.0	90.6	105
1930—June.....	97.6	101.3	91.3	91.0	96.1	89.9	105
December.....	94.3	92.5	88.7	89.3	100.9	86.0	105
1931—June.....	89.7	84.8	84.8	86.1	93.0	80.1	105
December.....	86.3	79.7	76.4	82.9	98.8	75.6	101
1932—June.....	80.4	70.1	71.8	79.0	86.3	70.6	97
December.....	76.8	65.4	67.9	74.3	88.6	64.6	97
1933—June.....	74.9	65.6	66.5	69.5	83.9	62.1	97
December.....	78.4	71.6	73.6	66.6	90.5	72.0	97
1934—June.....	79.9	73.1	74.6	65.3	85.8	73.8	97
Nov. 15.....	79.6	76.9	74.8	65.6	85.1	74.7	97
1935—Mar. 15.....	80.4	80.3	73.7	65.2	85.5	74.8	97
July 15.....	80.4	82.0	73.6	65.2	76.1	75.1	97
Oct. 15.....	80.9	81.5	73.6	65.3	83.9	76.3	97
1936—Jan. 15.....	81.9	84.5	74.3	65.3	83.9	76.3	97
Apr. 15.....	81.3	82.1	74.8	65.2	84.1	76.9	97
July 15.....	82.1	85.9	73.9	65.6	80.8	76.4	97
Sept. 15.....	82.1	85.6	74.1	65.9	82.6	76.5	97
Dec. 15.....	82.6	85.9	74.6	66.4	83.8	77.1	97

1 Corrected figure.

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>Middle Atlantic—Continued</i>							
<b>Pittsburgh:</b>							
1926—June.....	103.6	109.9	95.4	104.8	103.4	97.4	100.4
December.....	103.2	109.6	93.4	104.6	105.6	96.6	100.6
1927—June.....	103.0	109.7	93.1	104.4	103.9	95.3	100.5
December.....	101.3	105.1	91.9	104.2	103.4	94.8	100.4
1928—June.....	99.9	102.0	92.2	103.3	102.1	90.1	100.9
December.....	101.0	106.1	91.6	102.5	102.3	90.5	100.9
1929—June.....	100.8	106.4	91.1	100.6	102.1	89.5	101.7
December.....	100.2	105.8	90.4	99.8	102.3	89.1	101.3
1930—June.....	98.6	101.9	89.8	98.5	101.8	88.2	101.6
December.....	93.8	90.7	85.1	97.8	101.4	82.9	101.3
1931—June.....	88.4	80.0	80.2	93.7	100.7	78.0	100.9
December.....	84.7	73.1	76.7	91.0	101.1	72.8	100.9
1932—June.....	78.7	65.0	73.5	81.2	99.9	66.5	97.9
December.....	76.0	62.3	69.7	77.3	97.6	64.5	96.7
1933—June.....	73.2	62.4	68.4	66.3	97.3	63.7	95.3
December.....	76.0	67.7	74.3	64.0	100.5	71.6	96.0
1934—June.....	77.7	72.8	76.0	61.8	100.0	73.6	96.5
Nov. 15.....	77.8	73.8	76.3	61.1	99.1	74.3	95.8
1935—Mar. 15.....	79.2	78.1	76.6	60.8	99.2	75.2	96.0
July 15.....	79.1	78.1	76.1	60.9	98.4	75.3	96.3
Oct. 15.....	79.6	78.9	76.2	60.7	98.3	75.5	96.6
1936—Jan. 15.....	80.1	80.1	76.4	60.7	98.3	75.3	96.7
Apr. 15.....	79.1	77.6	76.6	60.7	99.4	75.2	96.2
July 15.....	80.7	82.1	76.5	62.0	99.0	75.0	96.0
Sept. 15.....	80.8	81.9	76.9	62.1	100.3	77.1	95.9
Dec. 15.....	80.8	81.1	77.8	62.1	100.2	77.9	96.3
<b>Scranton:</b>							
1926—June.....	104.1	109.3	98.3	104.2	102.5	100.5	101.8
December.....	103.8	108.4	97.3	104.8	102.9	100.0	101.8
1927—June.....	103.5	108.8	96.4	105.2	98.8	99.0	101.7
December.....	102.4	105.5	95.6	105.4	101.1	98.8	101.8
1928—June.....	101.7	104.7	95.6	104.3	97.4	97.3	102.0
December.....	101.9	104.6	94.8	104.3	99.3	96.7	103.1
1929—June.....	101.4	105.6	94.7	102.2	95.1	94.6	102.9
December.....	101.6	107.7	93.5	99.6	96.6	94.2	102.7
1930—June.....	99.0	101.7	93.3	97.5	92.4	94.2	102.7
December.....	95.2	92.2	91.0	96.7	95.8	91.9	102.4
1931—June.....	88.7	79.5	85.4	93.1	93.0	88.4	101.4
December.....	85.5	75.2	76.4	92.2	97.7	80.2	101.4
1932—June.....	80.1	66.8	74.4	87.4	83.8	77.6	99.3
December.....	78.0	63.5	70.6	85.4	88.4	75.5	98.6
1933—June.....	75.8	63.9	69.8	79.1	77.0	72.9	96.7
December.....	80.0	69.5	78.7	76.9	85.0	80.8	97.9
1934—June.....	80.8	71.6	80.8	75.2	80.1	83.5	98.5
Nov. 15.....	80.6	71.5	80.3	74.6	83.0	83.6	97.6
1935—Mar. 15.....	81.9	75.9	79.4	74.3	82.4	83.5	98.1
July 15.....	82.1	77.6	79.5	73.5	76.1	83.4	98.5
Oct. 15.....	82.8	77.5	79.7	73.3	84.2	84.3	99.6
1936—Jan. 15.....	83.2	78.8	79.8	73.2	84.5	84.2	98.7
Apr. 15.....	83.2	78.5	80.1	73.0	75.8	83.9	98.6
July 15.....	83.2	80.6	79.9	73.0	77.5	83.9	98.4
Sept. 15.....	83.2	80.4	80.1	72.9	79.9	84.8	97.7
Dec. 15.....	83.7	81.1	81.6	72.8	81.1	85.0	97.7
<i>East North Central</i>							
<b>Chicago:</b>							
1926—June.....	102.9	110.7	95.4	100.0	98.7	94.4	102.1
December.....	102.9	110.5	95.0	98.6	104.4	93.0	102.9
1927—June.....	102.6	112.3	93.1	97.2	99.9	91.2	103.4
December.....	100.2	105.9	90.2	95.2	101.1	90.9	105.0
1928—June.....	99.0	105.3	89.9	93.6	96.1	87.1	104.3
December.....	98.3	106.0	89.2	92.0	99.4	87.7	106.0
1929—June.....	98.9	106.9	88.9	90.4	95.7	87.7	106.0
December.....	99.7	110.1	87.5	88.8	99.6	87.6	106.7
1930—June.....	97.8	105.3	86.6	87.8	96.2	85.4	107.6
December.....	93.5	95.7	80.5	85.7	98.6	81.2	107.5
1931—June.....	88.0	84.0	76.4	82.4	85.0	74.5	106.9
December.....	84.4	80.1	70.1	78.4	96.9	70.1	104.4

1 Corrected figure.

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Low Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>East North Central—Continued</i>							
<i>Chicago—Continued.</i>							
1932—June.....	77.1	69.8	65.1	69.6	90.3	60.9	10
December.....	73.4	64.5	63.1	62.6	91.5	59.8	10
1933—June.....	70.7	65.8	62.2	54.5	81.4	60.2	10
December.....	72.4	68.9	68.6	51.2	89.3	66.7	10
1934—June.....	72.7	71.8	70.6	50.1	84.6	67.6	10
Nov. 15.....	73.5	73.6	70.6	49.8	88.2	68.3	10
1935—Mar. 15.....	76.2	81.8	71.8	49.8	89.2	68.4	10
July 15.....	76.0	80.5	72.0	50.4	87.8	69.0	10
Oct. 15.....	76.1	80.2	72.1	50.6	89.6	69.9	10
1936—Jan. 15.....	76.7	82.1	72.1	50.7	90.0	69.6	10
Apr. 15.....	76.2	80.0	72.5	50.8	91.9	70.0	10
July 15.....	77.6	84.7	72.3	51.5	89.0	69.8	10
Sept. 15.....	78.4	86.2	72.8	51.6	91.1	70.8	10
Dec. 15.....	78.5	84.6	73.4	52.3	92.2	72.0	10
<i>Cincinnati:</i>							
1926—June.....	105.4	113.8	94.2	105.3	106.1	95.3	10
December.....	104.6	109.1	93.7	106.0	120.1	94.6	10
1927—June.....	106.5	116.7	93.1	106.6	109.1	94.0	10
December.....	102.8	104.2	91.6	107.4	109.2	94.4	10
1928—June.....	102.8	106.9	91.6	106.8	105.4	93.4	10
December.....	102.0	105.3	90.1	106.8	105.7	92.8	10
1929—June.....	103.4	109.7	89.8	106.7	105.2	91.9	10
December.....	104.4	111.2	89.2	106.5	111.8	91.5	10
1930—June.....	103.0	109.1	88.6	105.1	107.1	90.3	10
December.....	98.8	98.5	87.0	103.9	111.0	88.0	10
1931—June.....	92.8	86.2	78.6	101.5	104.2	80.6	10
December.....	89.3	80.0	74.0	97.8	107.7	76.8	10
1932—June.....	82.9	68.1	72.2	91.2	101.2	71.8	10
December.....	79.7	63.4	69.7	85.1	104.7	68.1	10
1933—June.....	78.2	66.4	68.0	77.4	98.9	71.0	10
December.....	80.5	68.8	72.9	75.7	108.4	77.8	10
1934—June.....	81.7	73.5	74.6	74.0	105.9	80.0	10
Nov. 15.....	82.2	75.8	74.9	72.9	106.6	81.0	10
1935—Mar. 15.....	85.1	83.2	77.2	72.8	108.1	82.9	10
July 15.....	84.0	83.6	76.7	72.8	88.1	81.3	10
Oct. 15.....	84.5	83.8	76.5	72.9	92.8	83.0	10
1936—Jan. 15.....	85.2	84.8	76.6	73.3	96.0	82.7	10
Apr. 15.....	84.3	82.1	77.2	73.5	93.8	83.7	10
July 15.....	87.2	90.1	77.0	74.1	93.6	84.8	10
Sept. 15.....	87.4	89.9	77.3	74.5	95.4	85.7	10
Dec. 15.....	86.2	85.1	78.8	75.0	97.0	87.5	10
<i>Cleveland:</i>							
1926—June.....	102.6	112.6	97.2	97.1	107.1	94.3	10
December.....	101.8	108.3	95.8	97.2	110.6	93.9	10
1927—June.....	102.0	111.5	95.4	94.8	107.8	93.0	10
December.....	99.4	103.7	94.5	94.1	107.9	90.5	10
1928—June.....	99.2	105.1	94.4	91.6	106.7	87.0	10
December.....	98.1	101.5	93.3	90.8	107.7	86.6	10
1929—June.....	98.6	104.8	93.3	90.3	106.4	86.7	10
December.....	97.8	101.8	92.9	89.9	107.5	86.4	10
1930—June.....	97.8	100.9	92.0	88.5	106.3	85.9	10
December.....	93.3	89.1	86.6	87.9	107.2	80.3	10
1931—June.....	87.3	77.1	80.7	84.1	105.4	75.2	10
December.....	84.3	71.6	77.9	79.8	106.0	72.4	10
1932—June.....	80.5	65.6	74.1	73.5	104.7	64.8	10
December.....	76.4	60.7	71.3	66.9	104.3	62.3	10
1933—June.....	75.2	65.0	70.8	60.1	102.2	63.9	10
December.....	77.2	67.8	76.1	57.2	104.6	69.8	10
1934—June.....	78.6	71.6	77.8	56.0	104.8	73.3	10
Nov. 15.....	78.8	72.8	77.4	57.1	98.9	72.7	10
1935—Mar. 15.....	81.3	79.3	79.4	56.9	99.7	74.8	10
July 15.....	81.4	80.3	78.8	57.2	98.9	73.3	10
Oct. 15.....	81.5	78.9	79.6	58.9	99.6	74.0	10
1936—Jan. 15.....	81.7	79.7	80.1	58.9	99.8	74.0	10
Apr. 15.....	81.7	79.0	80.9	59.2	100.4	74.2	10
July 15.....	83.4	84.8	80.8	59.4	99.6	75.1	10
Sept. 15.....	84.3	85.3	81.1	62.5	99.9	75.1	10
Dec. 15.....	83.8	81.8	82.1	63.6	100.6	76.1	10

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>East North Central—Contd.</i>							
<b>Detroit:</b>							
1926—June.....	101.4	112.3	96.3	97.3	95.0	96.0	98.7
December.....	100.4	108.3	95.0	97.3	100.6	94.5	98.3
1927—June.....	100.6	113.1	93.5	94.4	93.4	93.5	99.9
December.....	97.5	104.0	91.2	91.6	95.3	92.5	101.3
1928—June.....	96.2	102.1	91.3	89.2	93.3	90.8	101.5
December.....	96.3	102.0	90.3	88.7	95.3	90.7	102.6
1929—June.....	97.1	106.1	90.3	88.3	93.0	90.7	102.3
December.....	96.9	104.7	89.8	88.5	95.6	89.8	102.3
1930—June.....	94.6	100.6	88.7	86.2	90.0	88.5	102.5
December.....	88.3	88.5	83.4	79.8	92.1	83.4	99.9
1931—June.....	82.4	77.7	80.0	72.4	86.9	79.5	99.3
December.....	77.2	71.4	73.9	65.2	85.8	74.8	96.8
1932—June.....	71.6	62.6	70.4	58.6	78.7	66.5	95.9
December.....	67.9	58.0	69.9	50.3	79.3	66.2	93.5
1933—June.....	65.7	61.5	67.2	44.2	74.0	65.6	89.1
December.....	69.1	67.2	76.2	41.7	79.8	73.4	90.4
1934—June.....	71.5	73.6	78.3	42.9	79.8	76.2	89.7
Nov. 15.....	71.9	71.6	78.4	46.5	81.5	76.2	89.7
1935—Mar. 15.....	74.2	78.8	77.9	48.0	81.5	75.6	90.1
July 15.....	75.1	81.0	77.6	49.9	79.6	76.3	89.7
Oct. 15.....	75.9	79.6	77.6	54.1	83.3	76.3	89.8
1936—Jan. 15.....	76.7	81.1	78.0	55.1	83.8	76.2	90.0
Apr. 15.....	77.0	79.4	78.2	56.6	83.9	77.2	91.7
July 15.....	78.9	85.2	78.4	57.8	82.1	78.1	91.7
Sept. 15.....	79.0	84.9	79.2	58.5	82.0	78.4	91.6
Dec. 15.....	78.8	81.8	79.5	62.1	78.8	78.6	91.7
<b>Indianapolis:</b>							
1926—June.....	101.9	112.2	96.8	95.1	92.1	98.9	100.4
December.....	101.2	109.1	95.0	93.9	101.7	98.3	100.5
1927—June.....	102.3	115.5	95.4	92.6	92.6	96.7	100.9
December.....	98.4	103.4	94.0	91.8	92.3	96.3	101.1
1928—June.....	98.0	104.8	94.0	90.3	88.9	93.2	100.9
December.....	97.4	103.3	93.0	89.7	91.0	92.3	100.7
1929—June.....	97.4	105.1	92.8	88.3	86.8	92.4	100.9
December.....	98.4	108.3	92.3	88.0	90.1	91.6	100.7
1930—June.....	97.1	106.9	91.2	86.6	85.9	89.3	100.5
December.....	91.9	91.7	88.7	85.2	89.8	86.6	99.6
1931—June.....	85.3	79.2	80.7	80.4	85.2	79.0	99.0
December.....	81.7	74.6	72.6	76.6	85.1	71.8	98.8
1932—June.....	77.0	66.2	69.5	71.1	77.1	68.0	98.3
December.....	73.9	62.7	67.1	64.3	80.7	66.3	95.9
1933—June.....	78.0	65.5	66.8	58.7	78.6	68.4	92.9
December.....	75.5	67.7	74.2	56.9	86.9	76.6	93.4
1934—June.....	77.0	72.7	75.3	55.6	86.9	78.0	93.1
Nov. 15.....	76.5	70.2	74.8	55.7	90.2	79.0	93.3
1935—Mar. 15.....	78.9	77.5	74.2	55.7	89.9	79.1	94.6
July 15.....	78.8	78.9	74.3	56.0	85.7	80.1	93.0
Oct. 15.....	76.1	78.3	74.7	57.2	88.5	80.8	93.0
1936—Jan. 15.....	79.8	81.0	74.7	57.3	86.8	81.4	92.9
Apr. 15.....	79.2	77.9	74.9	58.0	89.3	81.8	92.9
July 15.....	81.4	86.1	74.6	58.8	84.6	82.3	92.7
Sept. 15.....	81.8	86.5	75.0	60.0	84.8	82.5	92.6
Dec. 15.....	81.5	84.0	77.1	61.5	84.1	83.0	92.6
<i>West North Central</i>							
<b>Kansas City:</b>							
1926—June.....	101.5	112.4	96.2	90.9	96.0	95.4	100.9
December.....	99.6	107.6	94.1	89.7	99.0	93.7	100.9
1927—June.....	99.5	110.4	93.3	86.3	96.3	91.8	101.1
December.....	96.1	100.8	91.8	85.8	95.7	91.1	101.0
1928—June.....	96.2	103.9	90.9	83.4	95.5	90.3	99.9
December.....	95.6	101.2	91.1	82.8	94.1	89.3	102.0
1929—June.....	95.5	102.6	90.6	81.0	93.7	88.9	101.4
December.....	96.5	107.1	90.1	80.3	91.9	87.4	101.3
1930—June.....	95.1	103.2	89.9	79.8	92.0	86.3	101.3
December.....	92.6	91.6	89.4	80.1	90.5	83.6	106.8
1931—June.....	88.9	82.9	87.0	78.5	88.8	79.3	106.6
December.....	85.1	77.0	79.8	77.8	84.8	74.8	105.3

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Lower Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>West North Central—Contd.</i>							
<i>Kansas City—Continued.</i>							
1932—June.....	79.0	67.4	73.4	72.3	83.1	69.3	101.
December.....	76.9	66.3	69.4	68.7	81.2	66.7	100.
1933—June.....	75.5	67.9	68.3	61.6	80.1	67.4	98.
December.....	76.7	69.0	75.1	59.9	81.4	74.5	98.
1934—June.....	77.9	73.7	76.3	58.4	82.5	73.6	97.
Nov. 15.....	79.2	77.7	76.0	58.2	82.4	73.9	97.
1935—Mar. 15.....	80.4	81.5	76.0	58.1	82.6	74.0	97.
July 15.....	79.5	80.3	75.9	57.7	81.0	73.6	96.
Oct. 15.....	80.1	81.1	76.6	58.0	81.8	74.7	97.
1936—Jan. 15.....	80.2	81.5	76.8	58.1	81.5	74.3	97.
Apr. 15.....	79.6	79.4	76.9	58.0	81.7	74.4	97.
July 15.....	81.9	87.5	76.6	58.1	79.8	74.1	96.
Sept. 15.....	82.9	89.9	76.8	58.5	81.6	74.5	97.
Dec. 15.....	82.0	85.4	78.1	60.1	81.5	75.4	97.
<i>Minneapolis:</i>							
1926—June.....	102.5	113.2	96.5	95.0	101.6	96.0	100.
December.....	100.9	108.2	95.7	94.5	102.1	93.7	101.
1927—June.....	101.1	113.9	94.3	90.4	100.5	92.2	100.
December.....	98.2	104.7	92.0	90.2	101.4	92.0	101.
1928—June.....	98.5	106.5	92.3	88.3	101.1	89.9	102.
December.....	97.6	103.8	91.9	88.6	100.7	88.5	102.
1929—June.....	97.9	105.1	91.6	87.2	98.9	88.5	103.
December.....	99.0	108.9	90.7	87.0	100.5	88.8	103.
1930—June.....	98.0	106.5	90.1	85.8	101.8	88.6	103.
December.....	94.0	94.8	89.2	85.8	97.5	86.3	104.
1931—June.....	89.6	84.0	85.1	84.3	98.6	83.0	102.
December.....	86.6	77.4	78.2	83.2	100.5	77.9	103.
1932—June.....	80.9	68.1	71.6	77.9	95.5	70.1	103.
December.....	78.2	65.7	68.7	74.1	97.0	68.8	99.
1933—June.....	74.6	64.3	67.0	67.6	85.3	69.0	96.
December.....	78.2	72.4	74.6	85.1	91.6	76.9	96.
1934—June.....	79.2	77.5	76.1	63.5	90.1	77.6	94.
Nov. 15.....	79.6	78.2	76.8	62.6	93.5	79.2	94.
1935—Mar. 15.....	81.3	84.2	76.8	62.6	93.1	78.9	94.
July 15.....	81.5	86.3	76.4	62.7	89.4	78.4	93.
Oct. 15.....	81.3	83.2	76.8	63.6	91.0	79.3	95.
1936—Jan. 15.....	82.6	87.0	77.3	63.7	92.2	78.6	95.
Apr. 15.....	81.8	84.2	77.1	63.9	91.8	79.4	95.
July 15.....	83.9	91.9	76.7	64.4	89.4	80.3	95.
Sept. 15.....	84.5	92.3	77.1	65.1	91.0	82.0	95.
Dec. 15.....	84.7	91.2	78.1	66.3	92.4	82.5	95.
<i>St. Louis:</i>							
1926—June.....	104.2	113.7	98.6	102.3	92.2	99.3	100.
December.....	103.7	110.4	98.8	101.4	108.2	95.8	100.
1927—June.....	104.1	114.4	96.4	100.2	104.4	95.5	100.
December.....	100.8	104.5	95.4	98.7	104.6	96.3	101.
1928—June.....	100.2	105.5	95.2	97.6	92.6	95.0	101.
December.....	99.8	104.1	94.6	96.4	95.9	93.3	102.
1929—June.....	100.8	108.9	93.9	95.1	95.5	92.0	102.
December.....	101.6	108.1	93.0	93.7	103.9	90.8	106.
1930—June.....	99.5	104.2	92.3	91.9	94.9	91.3	106.
December.....	94.7	92.0	91.0	88.3	100.6	90.1	104.
1931—June.....	88.5	81.7	82.4	84.7	87.6	82.7	104.
December.....	84.0	74.8	74.6	79.7	94.0	77.6	102.
1932—June.....	79.5	66.7	71.6	74.4	91.5	71.4	102.
December.....	76.4	63.5	68.6	67.7	88.9	68.2	102.
1933—June.....	75.1	67.3	67.7	61.6	78.2	69.1	100.
December.....	77.0	69.3	75.9	58.0	88.4	76.4	100.
1934—June.....	78.7	73.9	77.2	56.6	95.4	78.7	100.
Nov. 15.....	79.4	77.9	77.8	55.4	88.0	79.2	100.
1935—Mar. 15.....	81.4	83.6	77.9	55.2	91.3	80.3	100.
July 15.....	81.6	85.8	77.6	54.9	82.5	81.5	100.
Oct. 15.....	81.2	83.2	78.2	55.1	86.5	83.1	100.
1936—Jan. 15.....	82.1	86.1	78.2	55.1	86.5	83.3	100.
Apr. 15.....	81.4	83.4	78.3	55.3	90.1	83.4	100.
July 15.....	82.8	89.0	77.7	55.4	84.5	83.3	100.
Sept. 15.....	83.8	91.3	78.0	55.6	86.3	83.9	100.
Dec. 15.....	82.9	87.7	79.0	56.1	87.2	83.9	100.

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>South Atlantic</i>							
<i>Atlanta:</i>							
1926—June.....	102.7	114.2	98.6	91.1	99.7	96.9	100.0
December.....	100.9	108.5	97.6	89.7	106.5	95.4	99.9
1927—June.....	103.1	118.3	96.9	89.3	96.1	94.6	99.9
December.....	98.1	104.1	95.1	88.0	100.7	95.7	98.1
1928—June.....	99.0	105.8	95.1	87.7	96.2	95.1	101.2
December.....	98.7	104.5	95.3	87.2	99.4	94.9	100.9
1929—June.....	97.6	103.8	95.2	86.8	93.7	94.6	99.2
December.....	97.4	103.2	94.3	85.8	96.0	94.2	100.1
1930—June.....	94.0	99.1	92.2	83.8	81.4	91.8	98.3
December.....	89.9	89.7	88.8	82.5	81.4	89.2	97.4
1931—June.....	84.4	77.8	88.8	81.0	75.6	84.0	95.7
December.....	79.8	70.3	79.0	75.5	76.5	77.9	96.0
1932—June.....	75.9	64.2	74.6	72.3	71.0	72.4	95.7
December.....	71.9	59.2	71.3	63.2	73.3	69.0	93.6
1933—June.....	71.3	62.7	70.5	59.4	68.1	69.3	90.9
December.....	74.7	65.3	79.8	66.0	76.3	80.1	92.2
1934—June.....	75.8	68.8	81.2	55.5	73.5	83.8	81.5
Nov. 15.....	77.1	71.8	81.2	55.7	76.0	85.1	92.0
1935—Mar. 15.....	78.4	76.8	80.5	56.0	72.0	84.9	92.2
July 15.....	78.3	76.8	80.4	56.4	68.2	85.1	92.6
Oct. 15.....	79.6	78.5	80.1	58.7	71.6	86.0	93.1
1936—Jan. 15.....	79.9	78.2	80.7	59.1	73.5	86.2	93.6
Apr. 15.....	79.0	75.0	80.8	59.1	75.0	86.7	93.8
July 15.....	80.6	81.2	81.0	59.4	69.8	86.1	93.6
Sept. 15.....	81.5	82.0	81.2	61.2	72.9	86.9	93.8
Dec. 15.....	81.3	80.0	82.4	61.6	75.3	86.8	93.8
<i>Baltimore:</i>							
1926—June.....	103.4	110.9	96.7	100.0	100.0	94.1	102.0
December.....	102.5	108.5	96.5	99.6	98.7	93.1	102.5
1927—June.....	102.1	108.4	95.8	96.2	96.0	91.5	102.8
December.....	100.1	103.8	94.2	98.1	97.8	90.5	102.5
1928—June.....	100.1	102.6	94.0	97.3	95.9	89.8	105.6
December.....	99.1	98.9	94.1	96.8	98.7	89.3	106.7
1929—June.....	99.7	102.1	93.7	96.5	95.2	88.6	106.1
December.....	100.5	104.7	93.5	95.4	98.1	88.1	106.3
1930—June.....	99.5	100.9	92.8	94.8	95.3	86.5	109.6
December.....	95.8	92.2	88.4	94.2	87.8	82.2	109.4
1931—June.....	90.8	80.9	84.8	93.3	94.2	76.1	106.9
December.....	87.9	75.9	79.4	91.3	96.9	73.7	108.4
1932—June.....	82.7	68.1	74.2	88.5	88.5	68.8	106.8
December.....	79.9	66.2	70.7	80.5	92.3	65.4	104.8
1933—June.....	77.7	65.2	69.3	75.8	85.8	65.2	103.6
December.....	81.4	72.2	77.7	72.7	92.6	72.7	108.9
1934—June.....	82.0	74.2	79.7	71.3	89.4	73.4	104.5
Nov. 15.....	82.9	77.3	79.1	70.7	92.1	73.7	103.7
1935—Mar. 15.....	83.9	81.8	78.7	70.1	87.1	74.3	103.6
July 15.....	84.5	85.1	78.7	70.1	79.4	74.6	103.4
Oct. 15.....	84.9	84.4	78.7	70.5	86.8	75.3	104.0
1936—Jan. 15.....	85.6	85.0	79.0	71.1	86.7	76.9	105.2
Apr. 15.....	85.0	83.4	79.1	71.2	86.7	77.0	104.7
July 15.....	86.0	87.0	79.1	71.3	83.0	77.2	104.6
Sept. 15.....	86.4	87.4	79.2	71.7	85.7	77.2	104.7
Dec. 15.....	86.4	86.7	79.6	72.4	85.7	78.4	104.3
<i>Jacksonville:</i>							
1926—June.....	109.0	114.1	97.2	122.7	113.9	99.7	103.7
December.....	107.7	109.9	95.9	125.2	111.6	96.9	103.8
1927—June.....	104.8	106.6	94.4	115.8	109.6	96.0	103.2
December.....	102.0	100.3	93.1	111.4	107.4	95.4	103.2
1928—June.....	98.7	97.7	92.9	97.5	101.8	93.1	103.5
December.....	98.2	97.6	92.7	93.8	104.4	93.3	103.5
1929—June.....	97.2	97.7	92.4	88.2	103.3	92.5	103.5
December.....	96.1	100.0	91.6	83.4	102.1	90.8	101.4
1930—June.....	94.1	97.3	90.8	78.0	99.5	89.4	102.1
December.....	90.6	91.1	86.4	72.6	97.0	86.3	101.4
1931—June.....	85.4	77.7	83.1	69.3	95.7	80.6	101.0
December.....	81.2	70.8	75.2	66.5	93.9	77.2	99.7

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Low Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>South Atlantic—Continued</i>							
<b>Jacksonville—Continued.</b>							
1932—June.....	76.3	62.8	71.0	62.0	89.5	68.8	97
December.....	73.5	60.3	67.9	58.4	87.3	66.1	94
1933—June.....	71.3	58.5	67.1	54.6	86.4	64.8	97
December.....	76.5	65.3	75.8	53.4	89.6	77.2	98
1934—June.....	76.6	67.3	78.6	53.0	90.5	76.6	98
Nov. 15.....	77.2	71.6	78.4	53.6	90.5	77.6	97
1935—Mar. 15.....	77.8	74.1	78.3	54.0	90.9	78.6	91
July 15.....	78.6	78.8	78.6	54.0	89.5	78.6	91
Oct. 15.....	78.9	78.4	78.7	54.9	88.1	79.1	91
1936—Jan. 15.....	79.4	79.5	78.6	55.8	88.9	79.1	91
Apr. 15.....	78.5	76.1	78.8	56.0	89.2	79.0	91
July 15.....	80.2	82.3	78.7	56.3	87.9	79.2	91
Sept. 15.....	80.1	81.6	79.1	56.5	88.6	79.2	91
Dec. 15.....	80.4	80.6	80.7	57.9	90.8	79.4	91
<b>Norfolk:</b>							
1926—June.....	101.7	114.4	97.6	92.6	100.6	97.0	98
December.....	101.4	112.3	97.5	90.8	104.4	95.3	101
1927—June.....	102.3	114.5	96.5	88.8	98.0	94.6	101
December.....	100.3	109.1	96.4	87.4	98.7	94.4	104
1928—June.....	99.6	108.4	96.8	86.2	97.4	93.0	101
December.....	99.9	106.0	96.9	85.0	99.7	93.2	107
1929—June.....	99.7	106.7	96.6	84.5	96.7	92.7	107
December.....	100.6	110.9	96.1	83.4	96.0	91.6	108
1930—June.....	98.8	106.7	95.1	82.8	93.3	90.3	107
December.....	95.4	95.5	93.7	81.1	98.1	86.9	107
1931—June.....	89.8	81.2	88.9	80.7	91.4	82.0	107
December.....	86.2	75.4	82.6	78.7	91.1	78.2	107
1932—June.....	81.2	68.4	78.3	77.3	83.4	73.8	107
December.....	78.7	63.7	75.7	71.9	83.9	71.3	108
1933—June.....	75.9	61.6	73.9	70.7	76.4	70.4	99
December.....	80.9	69.3	82.0	65.4	84.8	78.6	107
1934—June.....	82.5	72.5	84.7	64.6	81.7	80.2	104
Nov. 15.....	82.9	74.8	84.5	63.3	84.1	81.1	108
1935—Mar. 15.....	83.9	79.4	84.1	62.8	84.1	80.7	108
July 15.....	83.5	78.7	84.1	62.8	80.4	80.9	108
Oct. 15.....	84.1	80.2	84.4	62.7	83.1	81.1	108
1936—Jan. 15.....	84.9	82.8	84.4	62.6	83.1	81.9	108
Apr. 15.....	83.7	78.4	84.8	62.3	82.5	80.8	108
July 15.....	84.8	82.5	85.1	62.8	80.5	81.4	108
Sept. 15.....	85.2	83.8	85.0	62.2	80.7	82.0	108
Dec. 15.....	85.7	83.6	86.2	62.7	82.7	83.4	108
<b>Richmond:</b>							
1926—June.....	104.7	112.1	97.5	100.1	99.1	99.7	108
December.....	102.9	108.8	96.5	97.5	105.9	98.7	108
1927—June.....	103.0	109.7	95.5	96.1	99.7	97.9	108
December.....	99.7	100.8	95.0	94.0	101.2	97.7	108
1928—June.....	100.0	103.4	94.7	93.6	94.4	96.6	104
December.....	98.5	99.1	95.1	92.4	96.8	95.8	108
1929—June.....	97.7	98.5	94.0	92.0	93.2	95.6	108
December.....	98.6	100.9	94.0	91.1	95.0	94.8	104
1930—June.....	98.1	100.7	93.2	90.7	90.9	93.8	104
December.....	93.5	87.9	92.0	90.0	93.2	91.4	104
1931—June.....	88.2	76.6	88.1	89.2	87.4	85.6	108
December.....	85.6	72.1	82.5	87.3	90.3	83.4	108
1932—June.....	80.3	63.2	77.7	86.0	82.4	74.2	108
December.....	77.1	60.8	73.9	79.2	81.7	71.0	96
1933—June.....	75.7	61.0	73.0	76.7	77.3	70.7	96
December.....	78.9	67.1	83.2	70.8	83.7	81.5	98
1934—June.....	80.9	70.4	84.7	69.9	80.1	82.5	98
Nov. 15.....	81.7	71.9	83.9	69.1	81.5	85.0	96
1935—Mar. 15.....	82.9	75.4	83.8	68.7	81.5	86.7	96
July 15.....	82.7	75.3	83.0	68.6	79.2	86.8	96
Oct. 15.....	83.6	77.5	83.2	68.6	82.0	87.0	96
1936—Jan. 15.....	83.6	78.6	80.4	68.8	82.0	87.0	96
Apr. 15.....	82.8	74.3	84.6	68.7	81.9	88.4	96
July 15.....	84.3	78.2	84.6	68.7	80.6	88.2	96
Sept. 15.....	85.5	81.5	84.9	70.7	80.5	89.1	96
Dec. 15.....	86.0	82.0	86.1	70.8	81.7	89.6	96

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>South Atlantic—Continued</i>							
<i>Savannah:</i>							
1926—June.....	102.4	113.5	97.4	95.4	99.8	98.1	101.0
December.....	101.6	110.7	96.5	95.4	103.8	97.0	100.7
1927—June.....	101.1	110.6	95.2	95.2	97.6	96.0	101.6
December.....	100.0	106.7	94.6	94.8	98.6	96.1	101.7
1928—June.....	99.2	104.1	94.7	93.9	96.7	95.6	102.3
December.....	99.8	104.2	94.8	92.6	98.4	94.8	105.2
1929—June.....	99.0	104.6	94.3	91.7	96.1	94.4	103.4
December.....	98.9	105.9	94.1	88.7	96.2	94.1	103.8
1930—June.....	96.9	100.3	93.1	87.8	95.1	92.5	103.9
December.....	93.2	91.9	90.5	82.7	96.3	91.0	103.4
1931—June.....	89.3	81.7	86.6	80.0	92.9	86.0	103.4
December.....	84.3	73.8	81.1	75.7	86.9	81.8	102.6
1932—June.....	79.1	64.4	75.8	71.9	86.1	77.5	99.5
December.....	76.7	63.7	72.4	66.1	84.8	72.6	98.6
1933—June.....	74.6	61.8	71.2	62.4	84.2	72.7	96.1
December.....	78.3	68.6	80.8	60.3	88.4	78.3	96.1
1934—June.....	78.9	70.5	83.0	69.8	83.1	79.8	96.5
Nov. 15.....	79.4	74.4	81.9	58.8	83.6	80.6	95.7
1935—Mar. 15.....	80.0	78.1	81.5	58.6	82.7	81.5	94.8
July 15.....	80.3	79.1	81.2	58.6	80.4	81.6	95.6
Oct. 15.....	81.2	81.8	81.3	58.7	81.9	81.7	95.7
1936—Jan. 15.....	81.2	81.8	81.5	58.7	82.2	81.8	95.7
Apr. 15.....	79.4	79.4	81.2	58.6	82.4	82.0	91.2
July 15.....	80.7	84.4	80.7	58.7	82.3	83.1	91.3
Sept. 15.....	81.0	84.8	81.7	58.9	82.0	83.2	91.2
Dec. 15.....	81.1	82.9	83.4	60.3	82.0	83.7	91.3
<i>Washington, D. C.:</i>							
1926—June.....	103.2	109.8	97.6	102.0	96.9	94.9	100.2
December.....	102.5	108.7	96.3	101.1	96.8	92.7	100.2
1927—June.....	100.5	105.1	95.3	100.4	95.2	91.3	99.4
December.....	99.5	103.8	94.1	98.5	95.9	90.7	99.5
1928—June.....	109.1	103.4	94.1	97.7	94.9	90.3	99.4
December.....	98.6	102.8	93.1	96.4	96.4	89.1	99.5
1929—June.....	99.0	104.6	92.6	96.0	94.3	89.3	99.6
December.....	98.9	104.7	91.5	95.7	95.5	88.4	99.8
1930—June.....	97.4	101.5	90.4	95.5	93.1	89.5	99.5
December.....	94.7	94.6	87.6	94.7	93.4	86.2	101.2
1931—June.....	89.6	82.9	84.3	94.4	90.6	83.3	101.6
December.....	87.0	78.1	78.7	94.1	92.2	80.3	100.4
1932—June.....	82.0	69.3	72.1	93.5	86.6	72.0	100.0
December.....	79.1	65.2	68.0	90.2	88.3	70.2	98.9
1933—June.....	78.1	66.7	66.3	86.3	84.4	69.4	97.4
December.....	81.8	72.1	76.5	84.1	87.7	77.2	98.6
1934—June.....	83.0	75.1	78.4	83.7	85.3	77.9	98.7
Nov. 15.....	83.9	77.5	77.9	83.8	87.5	78.4	98.7
1935—Mar. 15.....	85.3	82.6	76.6	84.2	87.2	78.4	97.1
July 15.....	85.6	83.7	76.3	84.4	82.8	79.6	97.3
Oct. 15.....	86.3	84.9	76.9	84.8	84.0	80.0	97.3
1936—Jan. 15.....	86.7	85.1	77.3	85.5	85.8	81.0	97.4
Apr. 15.....	85.5	81.3	78.0	85.8	85.4	81.4	97.4
July 15.....	87.0	85.6	78.2	86.3	83.0	81.5	97.3
Sept. 15.....	87.4	86.4	78.3	86.8	84.3	82.0	97.1
Dec. 15.....	87.6	85.3	79.9	87.4	84.4	83.0	97.9
<i>East South Central</i>							
<i>Birmingham:</i>							
1926—June.....	103.0	111.8	97.1	99.7	98.4	97.9	99.5
December.....	102.1	108.8	96.1	99.3	105.6	96.9	99.5
1927—June.....	100.7	107.1	94.9	98.5	97.4	95.9	99.1
December.....	100.0	103.6	93.9	96.9	101.8	98.4	100.8
1928—June.....	98.2	100.3	93.7	95.5	95.7	98.2	100.5
December.....	97.5	99.6	93.8	92.7	100.1	96.8	99.8
1929—June.....	96.9	101.0	93.7	90.3	94.6	95.4	98.9
December.....	96.1	101.3	93.0	84.3	96.9	95.3	98.9
1930—June.....	94.2	96.7	92.2	81.4	93.0	94.2	99.1
December.....	89.3	89.9	89.0	74.0	96.7	88.5	98.1
1931—June.....	80.7	70.7	85.1	68.9	87.5	81.6	97.4
December.....	76.9	67.3	78.3	60.8	87.2	76.7	97.3

1 Corrected figure.



Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Lower Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnish-ing goods	Miscell-aneous
<i>East South Central—Contd.</i>							
<b>Birmingham—Continued.</b>							
1932—June.....	70.9	58.9	73.0	55.3	76.1	66.1	95.
December.....	62.5	58.3	70.3	46.3	70.2	65.2	94.
1933—June.....	67.2	60.8	69.9	42.9	71.4	63.5	90.
December.....	70.2	62.2	80.6	41.4	80.9	72.5	91.
1934—June.....	71.0	63.1	81.8	41.4	81.4	74.0	92.
Nov. 15.....	73.4	67.9	82.6	43.5	83.1	75.1	93.
1935—Mar. 15.....	73.6	70.7	82.3	44.0	81.3	74.1	91.
July 15.....	74.1	72.5	82.0	44.0	77.7	74.0	92.
Oct. 15.....	75.3	73.6	81.8	47.6	81.5	74.4	92.
1936—Jan. 15.....	75.0	71.8	82.3	47.7	82.4	74.9	92.
Apr. 15.....	73.9	69.7	82.7	47.6	77.2	75.0	91.
July 15.....	76.0	76.8	82.8	48.0	79.3	75.3	90.
Sept. 15.....	76.5	77.8	82.7	48.0	80.3	75.8	90.
Dec. 15.....	76.4	75.3	83.1	51.0	81.2	76.4	91.
<b>Memphis:</b>							
1926—June.....	100.8	111.2	96.2	92.6	99.2	98.1	99.
December.....	100.0	106.8	96.1	90.8	109.4	97.2	100.
1927—June.....	99.9	109.9	94.2	88.6	109.0	96.3	99.
December.....	97.1	101.7	93.9	86.9	106.9	96.3	99.
1928—June.....	96.5	102.3	93.8	86.3	97.2	96.3	99.
December.....	97.0	103.8	92.6	84.8	102.5	95.3	100.
1929—June.....	97.1	105.0	92.4	84.1	99.4	94.4	100.
December.....	96.7	105.7	92.4	82.9	94.3	94.5	100.
1930—June.....	96.0	102.6	91.9	82.3	96.5	94.0	101.
December.....	91.3	89.4	90.2	80.1	95.9	91.9	100.
1931—June.....	85.3	75.7	88.0	76.6	90.1	88.1	98.
December.....	82.1	72.8	82.8	69.8	90.1	82.2	98.
1932—June.....	77.0	64.7	79.1	65.6	88.6	77.6	93.
December.....	73.8	62.0	74.9	58.6	80.0	70.8	95.
1933—June.....	73.1	64.4	74.3	54.6	79.9	71.7	93.
December.....	76.1	68.6	82.3	51.8	87.0	79.9	95.
1934—June.....	77.0	70.6	83.3	51.5	85.2	82.7	96.
Nov. 15.....	78.8	75.1	83.4	53.0	86.5	84.2	96.
1935—Mar. 15.....	79.5	78.7	83.5	53.2	86.6	83.1	95.
July 15.....	78.6	76.6	83.0	53.2	86.8	82.6	94.
Oct. 15.....	78.7	76.9	83.3	54.5	82.2	84.0	94.
1936—Jan. 15.....	79.4	77.6	83.6	54.6	87.6	85.5	94.
Apr. 15.....	79.3	76.5	83.7	54.8	98.5	85.3	94.
July 15.....	80.5	81.7	83.5	55.1	85.4	85.6	94.
Sept. 15.....	81.1	83.8	83.4	55.5	85.4	85.7	94.
Dec. 15.....	81.5	81.5	84.9	57.7	88.0	86.9	94.
<b>Mobile:</b>							
1926—June.....	103.8	109.9	97.7	98.7	101.5	96.2	104.
December.....	104.0	110.5	97.3	99.3	103.1	94.1	104.
1927—June.....	103.6	110.5	96.5	99.2	99.3	94.4	104.
December.....	102.4	105.4	96.5	100.2	100.2	94.4	105.
1928—June.....	101.4	101.7	96.4	99.6	99.1	92.6	107.
December.....	101.8	102.2	96.8	100.0	100.2	92.1	107.
1929—June.....	101.0	101.2	96.2	99.6	96.0	90.0	107.
December.....	101.6	103.1	96.2	99.3	95.9	89.7	107.
1930—June.....	99.9	99.1	96.0	98.1	94.5	85.9	107.
December.....	85.5	92.2	91.5	96.3	82.7	83.1	107.
1931—June.....	83.9	77.8	87.7	93.6	78.0	75.4	106.
December.....	85.3	73.5	82.5	88.0	78.1	72.1	104.
1932—June.....	79.1	62.3	77.7	82.2	74.1	68.7	102.
December.....	77.0	60.9	76.9	73.2	70.2	68.9	102.
1933—June.....	74.9	59.9	76.4	66.7	65.6	69.0	100.
December.....	79.2	65.2	85.8	64.6	72.7	79.0	101.
1934—June.....	79.1	66.4	86.8	63.4	68.6	79.4	100.
Nov. 15.....	81.0	71.1	86.8	63.5	72.3	81.2	100.
1935—Mar. 15.....	82.2	75.7	86.6	63.0	71.9	81.0	100.
July 15.....	81.7	75.0	86.4	62.7	70.0	80.6	99.
Oct. 15.....	82.1	76.2	86.5	62.9	70.4	81.1	99.
1936—Jan. 15.....	81.7	76.4	86.8	63.1	70.5	82.3	97.
Apr. 15.....	81.0	74.3	86.9	62.9	69.6	82.6	97.
July 15.....	82.7	80.9	86.8	62.8	68.2	83.4	95.
Sept. 15.....	82.2	79.3	86.7	62.8	69.4	83.4	95.
Dec. 15.....	82.1	77.7	87.0	64.0	70.8	84.6	96.

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>West South Central</i>							
<b>Houston:</b>							
1926—June.....	99.9	104.4	96.4	98.2	96.3	97.3	98.7
December.....	100.4	106.4	95.2	98.0	100.1	97.1	98.3
1927—June.....	98.3	101.8	94.2	97.7	92.5	96.6	98.2
December.....	98.6	100.8	93.9	97.4	93.6	95.5	101.0
1928—June.....	96.7	97.1	93.7	96.4	90.0	94.6	99.9
December.....	97.6	99.7	94.0	96.1	93.1	94.3	98.7
1929—June.....	97.4	99.9	93.1	94.2	90.0	93.4	101.1
December.....	98.6	103.5	92.8	93.9	91.8	93.6	101.3
1930—June.....	96.1	97.1	92.2	92.9	87.3	92.7	101.3
December.....	91.3	88.3	83.5	91.5	86.4	87.2	101.2
1931—June.....	86.0	74.3	82.6	88.7	82.9	85.7	101.1
December.....	83.4	72.6	76.9	83.0	81.4	81.2	101.6
1932—June.....	76.2	60.6	71.6	73.8	77.9	76.3	99.2
December.....	72.2	53.8	65.7	65.7	73.8	71.4	96.4
1933—June.....	71.6	60.1	65.0	61.3	72.4	71.5	96.1
December.....	75.5	67.8	72.3	60.5	74.2	78.4	95.9
1934—June.....	75.8	68.6	73.5	60.3	72.6	79.7	95.6
Nov. 15.....	78.3	74.9	73.5	62.6	73.7	80.2	95.9
1935—Mar. 15.....	79.3	77.7	73.4	63.6	74.1	80.3	95.6
July 15.....	78.3	74.8	73.0	63.8	72.0	80.2	95.6
Oct. 15.....	79.4	77.4	74.1	65.3	73.9	80.5	94.7
1936—Jan. 15.....	80.3	79.1	73.8	66.2	80.1	81.5	94.6
Apr. 15.....	79.5	76.3	73.9	66.7	73.2	82.0	96.2
July 15.....	80.9	80.7	73.5	67.3	72.5	83.6	94.9
Sept. 15.....	81.5	82.2	73.5	68.5	72.5	84.3	94.7
Dec. 15.....	81.9	81.9	74.7	69.4	75.9	84.6	94.6
<b>New Orleans:</b>							
1926—June.....	100.0	101.5	98.4	100.2	103.8	97.2	98.4
December.....	101.0	104.0	98.3	99.7	106.9	96.0	98.9
1927—June.....	101.2	105.9	96.4	99.6	103.0	93.5	99.7
December.....	99.9	101.8	96.4	99.7	103.0	93.5	99.6
1928—June.....	98.8	100.8	96.2	98.5	100.0	90.5	98.0
December.....	99.6	104.0	96.2	98.8	95.5	90.5	98.5
1929—June.....	98.3	102.8	95.7	98.0	85.4	89.0	97.9
December.....	98.9	105.0	95.7	96.6	87.8	88.9	97.8
1930—June.....	96.7	99.8	95.2	95.2	83.6	88.2	98.3
December.....	92.6	93.1	85.1	92.7	85.1	84.6	98.3
1931—June.....	85.1	77.2	82.7	91.3	69.5	81.3	96.0
December.....	84.5	77.2	76.8	88.5	77.4	76.4	97.4
1932—June.....	79.3	67.6	73.2	86.4	71.1	70.1	95.6
December.....	77.6	66.8	71.3	81.0	69.6	68.5	95.0
1933—June.....	75.4	64.7	69.3	77.3	66.4	68.2	93.4
December.....	79.1	72.0	75.3	74.2	78.0	77.7	93.3
1934—June.....	79.1	71.9	76.6	72.8	75.9	79.2	93.8
Nov. 15.....	81.0	77.7	76.2	71.9	77.5	80.1	94.0
1935—Mar. 15.....	82.0	83.4	75.6	71.1	78.7	81.4	90.9
July 15.....	81.9	84.0	75.6	70.9	76.9	81.5	90.4
Oct. 15.....	81.4	82.9	75.5	70.5	76.5	82.5	90.1
1936—Jan. 15.....	81.7	83.2	75.6	70.4	77.3	82.5	90.5
Apr. 15.....	80.8	80.9	75.7	70.3	76.2	82.6	90.4
July 15.....	82.2	84.8	76.8	70.5	75.0	83.0	90.6
Sept. 15.....	82.6	86.1	75.9	70.5	75.0	82.7	90.5
Dec. 15.....	83.0	84.4	78.8	70.9	77.0	86.7	91.4
<i>Mountain</i>							
<b>Denver:</b>							
1926—June.....	101.2	111.0	97.0	93.1	96.9	99.3	99.1
December.....	100.2	106.9	96.5	89.6	106.8	98.7	100.2
1927—June.....	100.7	113.9	95.0	87.3	93.4	98.3	99.9
December.....	96.4	100.7	94.0	85.7	102.7	96.9	98.5
1928—June.....	95.9	101.8	93.6	84.4	98.1	96.3	97.9
December.....	96.3	101.5	93.4	83.5	107.7	95.8	98.2
1929—June.....	96.6	103.6	93.2	82.5	92.0	93.9	101.9
December.....	96.7	103.0	93.1	81.8	99.9	92.7	101.8
1930—June.....	95.5	101.8	92.4	80.9	94.8	92.2	101.3
December.....	91.1	88.5	91.1	80.0	98.5	89.9	101.0
1931—June.....	86.5	80.3	88.3	77.5	83.4	86.4	100.5
December.....	82.9	75.6	80.7	74.2	82.8	79.8	100.2

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Low Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>Mountain—Continued.</i>							
<i>Denver—Continued.</i>							
1932—June.....	78.2	69.2	73.1	69.4	78.2	72.7	
December.....	75.5	66.7	69.3	65.3	73.6	71.4	
1933—June.....	74.5	68.0	69.1	60.3	74.8	71.2	
December.....	76.1	70.2	74.2	57.2	81.2	78.8	
1934—June.....	77.8	75.6	75.3	55.8	81.2	80.2	
Nov. 15.....	79.0	79.3	75.5	58.7	79.4	81.1	
1935—Mar. 15.....	81.2	85.7	78.4	55.3	78.2	82.5	
July 15.....	81.2	86.1	78.1	55.6	78.0	83.3	
Oct. 15.....	80.8	85.3	75.9	56.6	73.1	84.0	
1936—Jan. 15.....	81.5	85.9	76.2	57.1	77.9	84.5	
Apr. 15.....	81.1	84.5	76.3	57.5	78.4	83.4	
July 15.....	83.0	90.7	76.1	59.0	74.8	83.3	
Sept. 15.....	83.4	90.8	76.6	60.0	75.8	83.7	
Dec. 15.....	83.1	89.5	76.9	60.9	75.3	84.1	
<i>Pacific</i>							
<i>Los Angeles:</i>							
1926—June.....	96.7	100.3	97.0	86.6	99.1	93.8	
December.....	96.9	102.9	96.7	83.6	99.6	92.6	
1927—June.....	97.0	102.8	96.1	82.7	101.3	91.2	
December.....	95.5	99.5	94.8	81.6	96.2	90.4	
1928—June.....	93.2	93.7	94.7	79.7	97.9	87.2	
December.....	95.1	100.7	94.2	77.5	95.4	86.2	
1929—June.....	94.1	99.3	93.5	75.1	94.7	85.4	
December.....	94.0	99.2	93.5	74.3	95.3	85.3	
1930—June.....	91.7	94.1	92.8	72.3	92.1	84.2	
December.....	88.1	84.9	88.5	70.8	92.4	79.8	
1931—June.....	82.4	71.6	83.2	67.9	92.0	73.6	
December.....	80.7	72.9	77.3	65.0	91.6	70.8	
1932—June.....	75.5	61.8	72.9	59.9	90.6	64.1	
December.....	73.1	62.4	69.7	54.2	92.0	61.8	
1933—June.....	69.8	60.6	68.9	48.8	90.0	60.7	
December.....	72.5	67.1	77.8	46.3	87.4	68.4	
1934—June.....	72.1	65.3	80.6	44.8	87.0	70.2	
Nov. 15.....	74.2	72.7	80.7	44.2	87.2	71.9	
1935—Mar. 15.....	75.5	76.5	80.9	44.3	87.1	73.0	
July 15.....	74.6	72.8	81.0	44.4	87.0	73.9	
Oct. 15.....	74.8	72.6	81.6	44.9	87.7	75.1	
1936—Jan. 15.....	75.4	74.6	81.7	45.2	87.7	75.7	
Apr. 15.....	74.7	72.5	81.7	46.1	81.9	76.0	
July 15.....	75.2	74.5	81.5	46.5	81.7	76.0	
Sept. 15.....	76.3	77.3	81.9	47.7	82.0	76.8	
Dec. 15.....	77.1	76.3	82.6	49.6	82.1	78.2	
<i>Portland, Oreg.:</i>							
1926—June.....	99.4	103.5	98.0	96.9	93.9	95.6	
December.....	95.1	102.7	96.5	93.8	100.7	93.4	
1927—June.....	88.9	104.9	96.0	91.5	97.6	92.0	
December.....	97.3	100.1	94.6	89.1	103.1	91.2	
1928—June.....	95.7	99.8	94.5	84.9	94.3	88.4	
December.....	96.3	101.8	93.6	81.8	101.4	88.2	
1929—June.....	95.1	102.0	92.9	78.0	94.2	88.0	
December.....	95.8	104.3	92.6	76.0	100.7	88.7	
1930—June.....	95.0	100.6	90.7	74.0	93.1	87.5	
December.....	89.6	86.1	86.7	71.9	96.8	83.1	
1931—June.....	85.5	78.6	83.2	69.3	84.9	81.2	
December.....	82.9	75.6	77.2	65.9	87.2	76.8	
1932—June.....	77.4	67.0	72.6	61.0	76.5	69.9	
December.....	75.2	65.7	68.9	56.9	77.7	66.6	
1933—June.....	72.7	64.4	69.3	53.5	74.5	67.4	
December.....	74.4	65.5	76.3	51.1	84.2	73.9	
1934—June.....	75.5	68.3	77.9	50.8	84.1	74.9	
Nov. 15.....	77.5	75.1	77.5	50.7	82.3	76.4	

Table 4.—Indexes of Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers, 1926 to Dec. 15, 1936 (Av. 1923-25=100)—Continued

City and date	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>Pacific—Continued</i>							
<i>Portland, Oreg.—Continued.</i>							
1935—Mar. 15.....	78.8	77.7	77.4	51.0	82.4	77.4	97.4
July 15.....	78.8	77.3	77.5	51.5	81.1	76.9	98.0
Oct. 15.....	79.3	76.6	77.8	53.4	83.7	77.6	98.2
1936—Jan. 15.....	80.7	79.8	77.9	54.1	85.8	77.7	99.0
Apr. 15.....	80.8	79.9	78.5	54.6	85.9	78.7	98.4
July 15.....	82.0	84.4	78.1	55.9	80.9	78.3	98.6
Sept. 15.....	81.9	82.0	78.2	57.2	85.9	79.6	98.6
Dec. 15.....	82.5	82.0	79.7	57.9	88.4	80.6	98.8
<i>San Francisco:</i>							
1926—June.....	101.1	104.2	98.4	101.9	98.6	95.6	99.5
December.....	101.3	105.3	97.0	101.8	100.2	95.2	99.5
1927—June.....	101.5	106.0	96.0	101.2	97.6	94.8	101.0
December.....	100.6	103.6	95.3	100.2	98.6	94.6	101.8
1928—June.....	99.6	101.2	95.6	99.0	96.8	94.0	102.0
December.....	100.9	104.5	95.8	97.4	97.9	92.6	104.0
1929—June.....	100.1	103.2	95.5	96.2	95.4	92.0	104.1
December.....	100.4	105.8	94.8	95.2	93.1	91.8	103.6
1930—June.....	98.3	102.8	92.9	93.5	85.4	93.3	102.7
December.....	95.0	94.7	89.9	92.0	87.6	89.1	103.4
1931—June.....	89.8	83.1	86.9	90.6	85.5	83.4	101.7
December.....	86.9	79.0	82.3	87.7	86.7	77.5	101.5
1932—June.....	82.4	72.0	77.7	83.8	83.0	71.1	100.1
December.....	80.7	72.2	72.9	79.8	82.7	69.4	99.5
1933—June.....	78.7	70.3	71.8	75.8	82.6	68.7	97.1
December.....	81.9	74.2	83.2	73.3	83.1	73.5	98.0
1934—June.....	82.5	75.7	85.5	72.1	81.9	76.7	98.2
Nov. 15.....	84.5	81.8	85.7	70.9	81.9	76.8	99.2
1935—Mar. 15.....	84.8	84.1	85.5	70.0	82.2	78.0	98.1
July 15.....	83.2	79.6	85.6	69.9	82.2	78.4	97.4
Oct. 15.....	84.0	80.9	86.4	69.6	84.4	78.9	98.0
1936—Jan. 15.....	84.5	82.7	86.6	69.5	83.4	79.2	98.0
Apr. 15.....	84.0	80.7	86.8	69.6	83.4	79.8	98.0
July 15.....	84.5	83.3	86.6	69.9	78.6	79.9	97.4
Sept. 15.....	84.8	84.0	86.7	70.1	78.6	80.5	97.5
Dec. 15.....	84.9	83.2	87.6	70.4	80.3	81.4	97.6
<i>Seattle:</i>							
1926—June.....	101.2	105.3	99.5	99.5	94.2	98.8	101.2
December.....	100.6	102.7	98.5	98.1	101.7	98.0	101.5
1927—June.....	101.6	107.1	97.8	97.3	100.5	97.8	101.9
December.....	98.8	98.9	96.5	96.0	100.8	96.9	101.8
1928—June.....	98.4	98.9	96.1	95.1	99.1	96.4	101.4
December.....	98.6	99.6	95.8	94.3	102.8	96.0	101.4
1929—June.....	99.2	102.4	94.8	93.2	102.3	95.7	102.1
December.....	99.6	103.7	94.8	93.0	104.6	96.0	102.1
1930—June.....	98.8	102.4	93.7	91.8	104.4	95.9	102.0
December.....	93.4	86.2	90.9	90.4	103.4	94.1	101.5
1931—June.....	90.4	80.6	88.6	88.3	97.1	88.5	100.9
December.....	87.3	76.3	83.0	84.1	101.9	83.8	99.9
1932—June.....	82.0	69.5	77.0	76.7	98.6	75.7	97.8
December.....	78.6	65.4	73.3	70.6	94.4	73.4	96.9
1933—June.....	78.1	68.5	73.3	66.1	91.8	75.2	95.2
December.....	79.2	68.6	80.9	63.1	92.9	81.6	95.2
1934—June.....	79.6	70.5	82.8	61.1	92.1	81.9	95.2
Nov. 15.....	80.9	75.4	82.2	60.9	92.0	82.5	95.4
1935—Mar. 15.....	82.2	80.1	81.9	60.7	91.5	82.7	95.7
July 15.....	82.3	78.5	83.7	60.9	92.0	84.1	96.3
Oct. 15.....	82.2	77.0	84.5	61.7	92.6	84.3	96.4
1936—Jan. 15.....	83.6	81.3	84.4	62.0	92.8	84.5	96.7
Apr. 15.....	83.2	79.6	84.2	62.4	92.6	84.7	96.8
July 15.....	84.1	83.0	83.9	63.2	90.6	84.8	96.7
Sept. 15.....	84.5	82.3	84.1	64.4	92.4	85.6	97.6
Dec. 15.....	84.8	82.6	85.2	65.2	92.6	87.6	98.6

## Indexes on 1913 Base

INDEXES of the average cost of goods purchased by families of wage earners and lower-salaried workers in 32 cities combined, from December 1914 through December 15, 1936, are presented in table 5. The indexes presented in this table are based on average costs in 1913 as 100, to provide comparability with figures presented in earlier pamphlets.

Table 5.—Indexes of Cost of Goods Purchased by Wage Earners and Lower Salaried Workers in 32 Large Cities Combined, December 1914 to December 15, 1936

[1913=100]

Date	All items	Food <sup>1</sup>	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
1914—December	102.7	105.0	101.0	100.0	101.0	104.0	103.
1915—December	104.7	105.0	104.7	101.5	101.0	110.6	107.
1916—December	116.6	126.0	120.0	102.3	108.4	127.8	113.
1917—December	138.3	157.0	149.1	100.1	124.1	150.6	140.
1918—December	166.9	187.3	213.4	105.3	146.0	205.0	163.
1919—June	171.1	185.9	231.1	109.6	144.2	218.0	168.
December	191.4	200.4	286.3	119.0	153.1	257.8	185.
1920—June	211.3	231.6	302.6	129.2	169.3	287.2	197.
December	195.6	183.3	271.1	142.5	192.2	278.3	205.
1921—May	179.1	151.8	233.0	151.0	182.4	239.7	205.
September	177.2	161.7	201.3	151.9	182.0	216.3	204.
December	174.9	157.9	192.5	154.4	183.8	210.5	203.
1922—March	168.8	149.1	183.8	154.1	178.6	199.1	200.
June	169.0	151.5	180.3	154.6	177.7	195.5	198.
September	168.0	147.9	178.2	154.9	187.1	195.8	197.
December	170.3	153.2	178.4	156.0	189.5	201.8	197.
1923—March	170.0	149.9	181.0	156.8	188.1	211.0	197.
June	171.8	154.0	181.4	158.4	182.9	215.5	197.
September	174.5	159.4	182.9	159.9	185.0	215.7	198.
December	174.7	157.7	182.8	162.3	187.4	215.6	199.
1924—March	172.5	151.9	182.2	163.2	185.2	214.0	198.
June	172.3	152.1	180.6	164.9	181.0	208.4	199.
September	172.9	154.1	178.7	165.1	183.3	206.7	199.
December	174.3	157.7	177.5	165.6	184.5	207.7	199.
1925—June	176.7	165.1	176.9	165.1	181.6	205.2	201.
December	181.3	176.1	175.8	165.0	196.2	205.0	201.
1926—June	178.7	172.6	174.2	163.5	185.4	200.9	201.
December	178.3	171.3	172.7	162.8	191.6	198.6	202.
1927—June	177.7	172.2	171.0	161.1	184.3	195.8	202.
December	175.0	165.8	168.7	159.4	186.6	195.0	203.
1928—June	172.8	162.4	168.4	157.2	181.2	191.0	203.
December	173.2	163.6	167.4	155.5	184.9	189.8	205.
1929—June	172.7	164.3	166.6	153.5	179.8	189.1	205.
December	173.7	167.5	165.6	151.9	183.8	188.4	206.
1930—June	170.3	160.4	164.3	149.8	177.8	186.1	206.
December	163.6	145.9	158.1	146.7	181.8	178.4	206.
1931—June	163.9	127.7	149.7	142.1	173.8	166.2	205.
December	148.3	120.8	139.3	136.6	176.6	156.9	203.
1932—June	138.9	107.2	131.9	137.8	164.6	143.4	200.
December	133.5	102.6	124.7	118.4	166.5	137.5	197.
1933—June	129.8	102.8	122.8	108.7	157.4	137.8	192.
December	134.6	110.3	136.7	104.0	166.9	154.1	193.
1934—June	136.6	116.3	139.8	102.1	162.5	157.2	192.
Nov. 15	137.8	119.4	139.7	102.0	165.1	158.3	192.
1935—Mar. 15	140.4	126.4	139.9	101.8	165.5	159.4	193.
July 15	140.1	127.1	139.6	102.1	157.4	159.8	192.
Oct. 15	140.7	127.1	140.1	103.1	162.6	161.4	192.
1936—Jan. 15	141.7	129.4	140.5	103.3	163.8	161.4	192.
Apr. 15	140.6	125.8	141.0	103.7	163.1	162.0	192.
July 15	143.0	133.1	140.7	104.5	159.6	162.3	192.
Sept. 15	143.6	133.7	141.1	105.2	162.0	163.8	192.
Dec. 15	143.6	131.4	142.9	106.5	162.7	165.9	193.

<sup>1</sup> Covers 51 cities since June 1920<sup>2</sup> Corrected figure.

## Changes in Living Costs From December 1914 and December 1917

DATA on changes in living costs from December 1914 for 19 cities and from December 1917 for the other 13 cities, to each subsequent pricing date through July 15, 1935, were presented in the report on Changes in Cost of Living, July 15, 1935 (Serial No. R. 258). For the convenience of those who wish to use these series, brought up to date, the two following tables present changes in the cost of goods purchased by wage earners and lower-salaried workers from December 1914 for 19 cities and from December 1917 for the other 13 cities, to each pricing date following July 15, 1935. Complete series are therefore available for all cities by reference to the July 15, 1935, pamphlet, together with the current pamphlet. The data can, of course, be converted into index numbers on the December 1914 base for 19 cities and on the December 1917 base for the other cities by adding 100 to each figure representing an increase and by subtracting from 100 each figure representing a decrease.

Table 6.—Changes in Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers in 19 Cities, December 1914 to Oct. 15, 1935, and to Each Subsequent Pricing Date

City and date	Percentage increase or decrease over December 1914 in the cost of—						
	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>New England</i>							
<i>Boston, Mass.:</i>							
1935—Oct. 15.....	+38.5	+17.1	+58.8	+12.3	+66.0	+85.8	+85.3
1936—Jan. 15.....	+38.6	+17.2	+60.1	+12.1	+66.0	+83.5	+85.4
Apr. 15.....	+38.0	+15.8	+60.3	+12.0	+66.0	+83.5	+85.1
July 15.....	+40.7	+22.8	+60.2	+12.1	+63.3	+83.8	+84.6
Sept. 15.....	+39.5	+19.4	+60.5	+12.0	+66.9	+84.7	+84.6
Dec. 15.....	+39.2	+18.2	+61.0	+11.9	+66.9	+89.6	+84.6
<i>Portland, Maine:</i>							
1935—Oct. 15.....	+40.7	+23.6	+41.3	-1.2	+74.3	+92.8	+93.9
1936—Jan. 15.....	+41.2	+25.4	+41.2	-1.4	+73.7	+93.6	+93.4
Apr. 15.....	+40.3	+23.0	+41.8	-2.1	+73.7	+93.4	+93.4
July 15.....	+43.2	+22.4	+41.5	-2.7	+68.2	+92.3	+93.3
Sept. 15.....	+41.9	+28.7	+41.4	-2.6	+70.3	+93.0	+93.3
Dec. 15.....	+42.1	+28.4	+42.2	-2.4	+70.3	+94.2	+93.3
<i>Middle Atlantic</i>							
<i>Buffalo, N. Y.:</i>							
1935—Oct. 15.....	+47.5	+25.4	+37.9	+18.0	+120.1	+76.8	+99.9
1936—Jan. 15.....	+49.2	+28.9	+40.2	+18.4	+120.1	+77.5	+99.9
Apr. 15.....	+47.9	+25.2	+40.0	+14.3	+117.4	+77.4	+99.7
July 15.....	+52.1	+36.7	+39.9	+16.7	+114.8	+78.8	+99.8
Sept. 15.....	+50.6	+29.8	+40.3	+17.2	+116.5	+80.7	+101.7
Dec. 15.....	+51.5	+29.6	+43.0	+18.3	+117.6	+85.4	+102.0
<i>New York, N. Y.:</i>							
1935—Oct. 15.....	+48.2	+27.1	+56.3	+23.6	+72.4	+65.3	+107.0
1936—Jan. 15.....	+49.6	+30.4	+55.9	+23.6	+75.2	+64.8	+106.9
Apr. 15.....	+47.6	+26.0	+66.5	+23.6	+72.7	+64.7	+108.0
July 15.....	+49.0	+29.9	+56.0	+23.5	+70.3	+64.0	+106.3
Sept. 15.....	+49.9	+31.7	+56.3	+23.4	+72.6	+66.3	+106.8
Dec. 15.....	+49.8	+29.1	+59.8	+23.7	+73.2	+68.2	+107.9
<i>Philadelphia, Pa.:</i>							
1935—Oct. 15.....	+42.3	+21.5	+36.8	+10.5	+62.7	+55.5	+105.2
1936—Jan. 15.....	+44.2	+26.0	+38.2	+10.5	+62.7	+55.7	+105.3
Apr. 15.....	+43.0	+22.4	+39.1	+10.4	+63.1	+56.8	+105.2
July 15.....	+44.4	+28.1	+37.4	+11.0	+56.8	+55.7	+104.4
Sept. 15.....	+44.5	+27.4	+37.8	+11.6	+60.2	+56.1	+104.3
Dec. 15.....	+45.2	+28.1	+38.7	+12.4	+62.5	+57.2	+104.3

Table 6.—Changes in Cost of Goods Purchased by Wage Earners and Lower Salaried Workers in 19 Cities, December 1914 to Oct. 15, 1935, and to Each Subsequent Pricing Date—Continued

City and date	Percentage increase or decrease over December 1914 in the cost of—						
	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>East North Central</i>							
<i>Chicago, Ill.:</i>							
1935—Oct. 15.....	+35.5	+27.5	+22.9	+1.0	+41.0	+57.1	+87.
1936—Jan. 15.....	+36.6	+30.6	+22.9	+1.1	+41.6	+56.6	+87.
Apr. 15.....	+35.8	+27.3	+23.6	+1.3	+44.7	+57.4	+87.
July 15.....	+38.2	+34.7	+23.3	+2.8	+40.0	+57.0	+87.
Sept. 15.....	+39.6	+37.0	+24.1	+3.0	+43.5	+59.3	+87.
Dec. 15.....	+39.8	+34.6	+25.2	+4.4	+45.1	+61.9	+89.
<i>Cleveland, Ohio:</i>							
1935—Oct. 15.....	+47.9	+20.8	+39.7	+4.0	+144.0	+61.8	+116.
1936—Jan. 15.....	+48.4	+22.2	+40.7	+4.1	+144.5	+61.8	+115.
Apr. 15.....	+49.4	+21.1	+42.1	+4.0	+145.8	+62.2	+115.
July 15.....	+61.5	+20.0	+41.8	+4.9	+143.8	+64.1	+115.
Sept. 15.....	+53.0	+30.7	+42.5	+10.5	+144.6	+64.1	+115.
Dec. 15.....	+62.2	+25.3	+44.2	+12.4	+146.3	+66.2	+116.
<i>Detroit, Mich.:</i>							
1935—Oct. 15.....	+41.3	+24.3	+39.6	+8.7	+54.8	+52.5	+102.
1936—Jan. 15.....	+42.8	+26.8	+40.4	+10.7	+55.7	+52.1	+102.
Apr. 15.....	+43.4	+24.1	+40.7	+13.7	+55.8	+54.2	+106.
July 15.....	+46.8	+33.1	+41.2	+16.1	+52.5	+56.0	+106.
Sept. 15.....	+47.1	+32.6	+42.5	+17.5	+52.4	+56.6	+106.
Dec. 15.....	+46.7	+27.9	+43.1	+24.8	+46.3	+56.9	+106.
<i>South Atlantic</i>							
<i>Baltimore, Md.:</i>							
1935—Oct. 15.....	+50.7	+33.8	+40.7	+20.6	+64.7	+70.3	+115.
1936—Jan. 15.....	+51.9	+34.9	+41.2	+21.8	+64.6	+74.0	+117.
Apr. 15.....	+50.8	+32.3	+41.4	+21.8	+64.6	+74.3	+116.
July 15.....	+52.6	+38.1	+41.5	+22.1	+57.5	+74.7	+116.
Sept. 15.....	+53.3	+38.7	+41.6	+22.8	+62.6	+74.6	+116.
Dec. 15.....	+53.2	+37.5	+42.4	+24.0	+62.6	+77.4	+115.
<i>Jacksonville, Fla.:</i>							
1935—Oct. 15.....	+33.0	+13.1	+56.7	-25.5	+51.1	+86.2	+78.
1936—Jan. 15.....	+33.9	+14.7	+56.6	-24.3	+52.3	+86.3	+79.
Apr. 15.....	+32.4	+9.8	+56.9	-24.0	+52.9	+86.1	+78.
July 15.....	+35.2	+18.7	+56.7	-23.6	+50.6	+86.5	+78.
Sept. 15.....	+35.1	+17.7	+57.5	-23.2	+51.9	+86.5	+78.
Dec. 15.....	+35.7	+16.3	+60.6	-21.4	+55.6	+87.0	+79.
<i>Norfolk, Va.:</i>							
1935—Oct. 15.....	+45.1	+15.3	+49.6	+3.0	+66.9	+61.9	+109.
1936—Jan. 15.....	+46.4	+19.1	+49.6	+2.9	+67.0	+63.5	+109.
Apr. 15.....	+44.5	+12.8	+50.3	+2.3	+65.7	+61.3	+110.
July 15.....	+46.3	+18.7	+50.9	+2.3	+61.7	+62.6	+110.
Sept. 15.....	+47.0	+20.5	+50.8	+2.2	+62.0	+63.8	+111.
Dec. 15.....	+47.8	+20.2	+52.8	+2.9	+66.1	+66.5	+110.
<i>Savannah, Ga.:</i>							
1935—Oct. 15.....	+26.5	+3.1	+44.9	-15.0	+32.8	+88.6	+70.
1936—Jan. 15.....	+26.6	+3.1	+45.4	-15.1	+33.2	+88.9	+70.
Apr. 15.....	+23.8	+1	+44.8	-15.2	+33.6	+89.3	+62.
July 15.....	+25.8	+6.3	+43.8	-15.1	+33.5	+92.0	+62.
Sept. 15.....	+26.2	+6.9	+45.7	-14.8	+32.9	+92.2	+62.
Dec. 15.....	+26.4	+4.5	+48.8	-12.8	+33.1	+93.4	+62.
<i>Washington, D. C.:</i>							
1935—Oct. 15.....	+37.7	+32.0	+36.6	+15.2	+25.8	+79.2	+69.
1936—Jan. 15.....	+38.2	+32.4	+37.3	+16.2	+25.5	+81.4	+70.
Apr. 15.....	+36.3	+26.5	+38.5	+16.6	+25.0	+82.4	+70.
July 15.....	+38.7	+33.2	+38.7	+17.3	+21.4	+82.6	+70.
Sept. 15.....	+39.4	+34.5	+39.0	+18.0	+23.3	+83.7	+69.
Dec. 15.....	+39.6	+32.7	+41.7	+18.8	+23.5	+85.8	+71.
<i>East South Central</i>							
<i>Mobile, Ala.:</i>							
1935—Oct. 15.....	+33.9	+13.6	+32.3	-10.9	+34.9	+69.3	+92.
1936—Jan. 15.....	+33.1	+13.9	+32.7	-10.7	+35.1	+71.9	+87.
Apr. 15.....	+32.0	+10.7	+32.9	-11.0	+33.5	+72.2	+98.
July 15.....	+34.8	+20.6	+32.8	-11.0	+30.8	+74.0	+95.
Sept. 15.....	+34.0	+18.2	+32.0	-11.1	+33.1	+74.1	+95.
Dec. 15.....	+33.8	+15.8	+33.0	-9.4	+35.7	+76.6	+85.

Table 6.—Changes in Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers in 19 Cities, December 1914 to Oct. 15, 1935, and to Each Subsequent Pricing Date—Continued

City and date	Percentage increase or decrease over December 1914 in the cost of—						
	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>West South Central</i>							
<i>Houston, Tex.:</i>							
1935—Oct. 15.....	+33.3	+20.1	+46.9	-11.7	+6.1	+97.2	+79.9
1936—Jan. 15.....	+34.9	+22.8	+46.5	-10.4	+15.0	+99.7	+79.7
Apr. 15.....	+33.4	+18.5	+46.5	-9.8	+5.1	+100.9	+80.9
July 15.....	+35.8	+25.3	+45.7	-9.0	+4.1	+104.9	+80.3
Sept. 15.....	+36.9	+27.5	+45.8	-7.4	+4.1	+106.6	+79.8
Dec. 15.....	+37.5	+27.1	+48.1	-6.1	+8.9	+107.5	+79.6
<i>Pacific</i>							
<i>Los Angeles, Calif.:</i>							
1935—Oct. 15.....	+34.2	+7.6	+47.9	-13.2	+25.0	+81.6	+87.7
1936—Jan. 15.....	+35.3	+10.6	+47.9	-12.6	+25.1	+83.0	+87.4
Apr. 15.....	+34.2	+7.4	+48.0	-10.9	+16.7	+83.6	+87.0
July 15.....	+35.0	+10.4	+47.6	-10.0	+16.5	+83.7	+85.8
Sept. 15.....	+37.1	+14.6	+48.3	-7.8	+16.9	+85.6	+86.0
Dec. 15.....	+38.4	+13.1	+49.5	-4.2	+17.1	+88.9	+89.3
<i>Portland, Oreg.:</i>							
1935—Oct. 15.....	+25.4	+12.1	+24.2	-23.9	+34.6	+58.4	+72.2
1936—Jan. 15.....	+27.6	+16.8	+24.3	-22.9	+37.9	+58.6	+73.5
Apr. 15.....	+27.8	+16.9	+25.3	-22.2	+38.1	+60.7	+72.5
July 15.....	+29.7	+23.4	+24.7	-20.5	+30.1	+59.9	+72.8
Sept. 15.....	+29.6	+19.9	+24.9	-18.5	+38.1	+62.5	+72.9
Dec. 15.....	+30.5	+19.9	+27.2	-17.5	+42.1	+64.6	+73.1
<i>San Francisco, Calif.:</i>							
1935—Oct. 15.....	+34.5	+19.9	+65.3	-4.6	+27.2	+69.6	+72.6
1936—Jan. 15.....	+35.3	+22.5	+65.7	-4.7	+25.6	+70.2	+72.5
Apr. 15.....	+34.4	+19.6	+66.2	-4.6	+26.6	+71.5	+72.7
July 15.....	+35.2	+23.5	+65.8	-4.2	+18.4	+71.7	+71.5
Sept. 15.....	+35.8	+24.4	+66.0	-3.9	+18.4	+73.1	+71.7
Dec. 15.....	+35.9	+23.3	+67.8	-3.5	+21.0	+75.0	+71.8
<i>Seattle, Wash.:</i>							
1935—Oct. 15.....	+40.2	+12.7	+48.4	+1.9	+46.8	+104.3	+87.7
1936—Jan. 15.....	+42.5	+19.0	+48.2	+1.4	+47.2	+104.8	+88.4
Apr. 15.....	+41.7	+16.5	+47.9	+2.0	+46.8	+105.2	+88.5
July 15.....	+43.3	+21.5	+47.5	+3.3	+43.6	+105.4	+88.4
Sept. 15.....	+44.0	+20.4	+47.7	+5.3	+46.5	+107.5	+90.1
Dec. 15.....	+44.5	+20.9	+49.7	+6.6	+46.7	+112.1	+88.5



Table 7.—Changes in Cost of Goods Purchased by Wage Earners and Low Salaried Workers in 13 Cities, December 1917 to Oct. 15, 1935, and to E Subsequent Pricing Date

City and date	Percentage increase or decrease over December 1917 in the cost of—						
	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>Middle Atlantic</i>							
<i>Pittsburgh, Pa.:</i>							
1935—Oct. 15.....	-0.4	-21.7	-13.9	+1.7	+80.6	-2.8	+
1936—Jan. 15.....	(1)	-20.5	-13.7	+1.6	+80.5	-3.1	+
Apr. 15.....	-1.0	-22.9	-13.5	+1.6	+80.7	-3.2	+
July 15.....	+1.0	-18.5	-13.5	+3.7	+80.0	-3.5	+
Sept. 15.....	+1.2	-18.7	-13.1	+3.9	+82.4	-.8	+
Dec. 15.....	+1.2	-19.5	-12.1	+3.9	+82.1	+2	+
<i>Scranton, Pa.:</i>							
1935—Oct. 15.....	+6.3	-18.9	-3.1	+20.7	+46.0	+12.7	+
1936—Jan. 15.....	+6.8	-17.5	-3.0	+20.5	+46.5	+12.6	+
Apr. 15.....	+5.1	-20.0	-2.6	+20.1	+31.5	+12.2	+
July 15.....	+6.9	-15.7	-2.8	+20.1	+34.4	+12.1	+
Sept. 15.....	+6.9	-15.9	-2.6	+20.0	+38.6	+13.3	+
Dec. 15.....	+7.6	-15.2	-.9	+19.8	+40.7	+13.7	+
<i>East North Central</i>							
<i>Cincinnati, Ohio:</i>							
1935—Oct. 15.....	+1.9	-17.3	-19.8	+7.2	+41.9	+2.6	+
1936—Jan. 15.....	+2.7	-16.4	-19.6	+7.7	+46.7	+2.2	+
Apr. 15.....	+1.7	-19.1	-19.0	+8.1	+43.5	+3.5	+
July 15.....	+5.2	-11.1	-19.2	+9.0	+43.1	+4.8	+
Sept. 15.....	+5.4	-11.3	-19.0	+9.6	+45.8	+6.0	+
Dec. 15.....	+3.9	-16.0	-17.3	+10.3	+48.2	+6.1	+
<i>Indianapolis, Ind.:</i>							
1935—Oct. 15.....	-2.9	-22.7	-17.1	-16.8	+28.7	-1.4	+
1936—Jan. 15.....	-2.1	-20.0	-17.1	-16.7	+26.2	-.7	+
Apr. 15.....	-2.8	-23.1	-16.9	-15.6	+29.9	-.2	+
July 15.....	-.1	-15.0	-17.2	-14.5	+22.9	+3	+
Sept. 15.....	+4	-14.5	-16.8	-12.8	+23.2	+6	+
Dec. 15.....	+1	-17.1	-14.4	-10.6	+22.2	+1.3	+
<i>West North Central</i>							
<i>Kansas City, Mo.:</i>							
1935—Oct. 15.....	-5.6	-22.7	-13.5	-13.3	+10.3	-11.7	+
1936—Jan. 15.....	-5.5	-22.3	-13.3	-13.1	+9.9	-12.1	+
Apr. 15.....	-6.3	-24.3	-13.1	-13.2	+10.1	-12.0	+
July 15.....	-3.5	-16.6	-13.5	-13.1	+7.7	-12.4	+
Sept. 15.....	-2.3	-14.3	-13.2	-12.5	+10.1	-11.9	+
Dec. 15.....	-3.3	-18.6	-11.7	-10.2	+9.8	-10.9	+
<i>Minneapolis, Minn.:</i>							
1935—Oct. 15.....	-2.1	-15.1	-17.7	-8.4	+30.6	-1.0	+
1936—Jan. 15.....	-.5	-11.2	-17.2	-8.3	+32.4	-1.8	+
Apr. 15.....	-1.4	-14.1	-17.3	-8.0	+31.8	-.9	+
July 15.....	+1.1	-6.2	-17.8	-7.2	+28.4	+3	+
Sept. 15.....	+1.8	-5.8	-17.4	-6.3	+30.6	+2.4	+
Dec. 15.....	+2.0	-6.9	-16.3	-4.5	+32.6	+3.0	+
<i>St. Louis, Mo.:</i>							
1935—Oct. 15.....	(1)	-18.1	-15.3	-.5	+11.0	+6.4	+
1936—Jan. 15.....	+1.2	-15.3	-15.3	-.1	+11.5	+6.7	+
Apr. 15.....	+2	-13.0	-15.2	-.1	+16.7	+6.7	+
July 15.....	+2.0	-12.4	-15.3	+1	+8.5	+6.6	+
Sept. 15.....	+3.2	-10.2	-15.5	+5	+10.8	+7.5	+
Dec. 15.....	+2.1	-13.7	-14.4	+1.4	+11.9	+7.4	+
<i>South Atlantic</i>							
<i>Atlanta, Ga.:</i>							
1935—Oct. 15.....	-7.9	-25.7	-15.6	-6.9	-1.9	+4.2	+
1936—Jan. 15.....	-7.5	-26.0	-14.9	-6.4	+7	+4.4	+
Apr. 15.....	-8.5	-29.1	-14.8	-6.4	+2.8	+5.0	+
July 15.....	-6.6	-23.2	-14.6	-5.9	-4.3	+4.2	+
Sept. 15.....	-5.7	-22.5	-14.4	-3.0	-.1	+5.2	+
Dec. 15.....	-5.9	-24.3	-13.2	-2.4	+3.2	+6.2	+

<sup>1</sup> Increase of less than 0.05 percent.

<sup>2</sup> Corrected figure.

<sup>3</sup> Decrease of less than 0.05 percent.

Table 7.—Changes in Cost of Goods Purchased by Wage Earners and Lower-Salaried Workers in 13 Cities, December 1917 to Oct. 15, 1935, and to Each Subsequent Pricing Date—Continued

City and date	Percentage increase or decrease over December 1917 in the cost of—						
	All items	Food	Clothing	Rent	Fuel and light	House-furnishing goods	Miscellaneous
<i>South Atlantic—Continued</i>							
<i>Richmond, Va.:</i>							
1935—Oct. 15.....	-1.4	-24.3	-7.8	-4.3	+24.9	+20.5	+34.9
1936—Jan. 15.....	-1.5	-23.3	-10.9	-4.1	+24.9	+20.5	+34.8
Apr. 15.....	-2.3	-27.4	-6.2	-4.1	+24.7	+22.4	+35.1
July 15.....	-1.6	-22.7	-6.2	-4.2	+22.8	+22.2	+34.9
Sept. 15.....	+1.8	-20.4	-5.9	-1.3	+22.7	+23.4	+34.9
Dec. 15.....	+1.4	-19.9	-4.6	-1.2	+24.5	+24.1	+35.0
<i>East South Central</i>							
<i>Birmingham, Ala.:</i>							
1935—Oct. 15.....	-11.6	-27.9	-16.5	-20.5	+16.8	-13.7	+17.5
1936—Jan. 15.....	-12.0	-29.7	-16.0	-20.4	+18.0	-13.1	+18.0
Apr. 15.....	-13.3	-31.7	-15.6	-20.5	+10.6	-13.0	+17.2
July 15.....	-10.8	-24.8	-15.4	-19.9	+13.6	-12.6	+15.6
Sept. 15.....	-10.3	-23.8	-15.6	-19.9	+15.0	-12.1	+15.7
Dec. 15.....	-10.4	-26.3	-15.2	-14.9	+16.4	-11.4	+16.0
<i>Memphis, Tenn.:</i>							
1935—Oct. 15.....	-2.9	-26.2	-9.9	-7.6	+35.3	+1.3	+29.8
1936—Jan. 15.....	-2.0	-25.5	-9.6	-7.4	+44.3	+3.1	+29.8
Apr. 15.....	-2.2	-26.6	-9.5	-7.1	+45.8	+2.8	+30.4
July 15.....	-7	-21.6	-9.6	-6.6	+40.6	+3.1	+29.9
Sept. 15.....	+1	-19.5	-9.8	-6.0	+40.7	+3.2	+30.0
Dec. 15.....	+5	-21.8	-8.2	-2.1	+44.9	+4.7	+30.4
<i>West South Central</i>							
<i>New Orleans, La.:</i>							
1935—Oct. 15.....	-1.0	-20.4	-11.2	+10.4	+2.9	+7.4	+34.3
1936—Jan. 15.....	-1.6	-20.1	-11.0	+10.3	+3.9	+7.4	+34.9
Apr. 15.....	-1.7	-22.3	-10.9	+10.2	+2.4	+7.6	+34.8
July 15.....	( <sup>2</sup> )	-18.5	-10.8	+10.4	+1.8	+8.0	+35.0
Sept. 15.....	+5	-17.3	-10.8	+10.5	+1.8	+7.7	+35.0
Dec. 15.....	+1.0	-19.0	-7.4	+11.1	+3.5	+12.9	+36.3
<i>Mountain</i>							
<i>Denver, Colo.:</i>							
1935—Oct. 15.....	+4	-14.9	-12.0	+4.5	-5.4	+5.1	+32.1
1936—Jan. 15.....	+1.3	-14.3	-11.7	+5.5	+7	+5.7	+32.5
Apr. 15.....	+8	-15.7	-11.8	+6.2	+1.4	+4.4	+32.4
July 15.....	+3.2	-9.6	-11.8	+9.0	-3.3	+4.1	+32.3
Sept. 15.....	+3.6	-9.4	-11.2	+10.9	-1.9	+4.7	+32.4
Dec. 15.....	+3.3	-10.7	-10.9	+12.4	-2.6	+5.2	+31.9

<sup>2</sup> Decrease of less than 0.05 percent.

The indexes of living costs presented in this pamphlet can be converted to other bases. If indexes for any one of the 32 cities or for the cities combined, on bases other than those presented in this pamphlet are desired, the Bureau of Labor Statistics, United States Department of Labor, Washington, D. C., will prepare them.

## Cost of Living of Federal Employees Living in Washington, D. C.

**T**HE average cost of the goods purchased by Federal employees and their families living in Washington, D. C., increased gradually from March 1933 until January 1936, then dropped between January and April 1936, and rose again by December 15, 1936. The index of all items purchased by all groups of employees, based on costs in the first 6 months of 1928 as 100, increased from 82.7 in March 1933 to 88.5 on January 15, 1936, dropped to 87.8 on April 15, 1936, and on December 15, stood at 89.1.

The indexes of the food costs of Federal employees living in Washington have moved somewhat differently from the index of food costs for Washington, which is part of the Bureau of Labor Statistics' series of cost-of-living indexes for workers in industry and business. The latter food-cost index increased 0.2 percent from January 15 to December 15, 1936. The food-cost index for custodial employees in the Federal Service declined in the same period 1.4 percent; that for clerical employees, 1.1 percent; that for professional employees, 1.3 percent. The differences are accounted for by the difference in the weighting of the two series of food indexes. The weighting of the food-cost indexes for Federal employees represents consumption in the first 6 months of 1928. The weighting of the indexes of the cost of food purchased by workers in business and industry is based upon consumption data collected in 1917-19. The weights for lamb and poultry (which were lower in price in December than in January) are larger in all the Federal employees' indexes than in the indexes of the other series. On the other hand, the weight for potatoes (which increased in price) is much less in the Federal employees' indexes than in the other indexes. The movement of the Federal employees' food-cost indexes is also affected by their larger weights for green vegetables (particularly green beans and spinach) which reflect the increased consumption of these items over the decade of the 1920's.

As mentioned previously, the study on which these figures are based was conducted by pricing a list of goods most important in the spending of Federal employees and their families in the first 6 months of 1928 as determined by a study of the expenditures of 336 families of Federal employees and 123 single individuals made in the fall of 1933.<sup>1</sup>

Indexes have been prepared for four groups, as well as for all groups combined—three groups of families including those of custodial employees with basic salaries less than \$2,500, other employees with basic salaries less than \$2,500, and employees with basic salaries of \$2,500 and over, and employees living as single individuals. Table 8 presents these indexes for the several groups of Federal employees and for each of the major groups of items purchased by them.

<sup>1</sup> Details of this study were presented in articles which appeared in the March and July, 1934 issues of the *Monthly Labor Review* (pp. 511 and 213).

Table 8.—Indexes of Cost of Goods Purchased by Federal Employees in Washington, D. C., March 1933 to Dec. 15, 1936

[First 6 months of 1928=100]

All employees

Group	March 1933	December 1933	June 1934	Nov. 15, 1934	Mar. 15, 1935	July 15, 1935	Oct. 15, 1935	Jan. 15, 1936	Apr. 15, 1936	Dec. 15, 1936
All items.....	82.7	85.0	86.4	87.3	88.1	87.8	88.2	88.5	87.8	89.1
Food.....	70.9	72.8	75.5	76.6	81.9	82.0	82.5	82.4	79.8	81.6
Clothing.....	67.0	83.5	84.7	84.7	83.2	82.9	83.0	83.6	83.5	87.7
Housing.....	91.6	87.9	88.2	88.8	88.8	89.0	89.3	89.7	89.9	91.1
Household operation.....	87.2	88.0	86.5	88.0	86.8	84.4	86.6	88.5	85.8	85.9
Furnishings and equipment.....	71.3	87.3	91.3	91.2	91.1	91.2	92.4	93.6	94.0	97.8
Transportation.....	87.7	88.6	92.2	90.6	91.2	91.1	90.6	91.8	92.4	88.8
Personal care.....	89.9	88.5	86.2	82.9	82.6	82.4	82.0	81.3	81.3	88.4
Medical care.....	96.0	95.9	96.0	96.9	97.2	97.1	97.0	96.6	96.5	96.8
Recreation.....	91.1	92.2	94.6	92.5	92.0	91.5	91.5	91.6	91.6	92.2
Formal education.....	107.8	108.1	108.1	108.2	108.2	108.4	108.5	108.8	108.5	110.4
Life insurance.....	105.3	105.5	106.1	106.1	106.7	107.4	107.4	108.3	107.9	108.5
Retirement fund.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Employees living in family groups

Custodial employees with basic salaries of less than \$2,500										
All items.....	78.8	82.8	84.0	85.6	87.3	87.0	87.8	87.5	86.1	87.4
Food.....	64.8	69.6	72.4	76.7	81.9	81.9	83.3	82.3	78.6	81.2
Clothing.....	65.5	85.0	88.6	87.8	87.0	86.7	86.9	87.3	86.9	89.7
Housing.....	90.4	88.1	87.5	87.2	87.2	87.9	87.9	87.9	88.0	88.0
Household operation.....	87.5	88.5	86.1	88.3	87.3	83.0	85.8	85.7	85.3	85.1
Furnishings and equipment.....	70.1	87.3	91.2	91.0	90.9	91.1	92.4	93.8	94.3	98.0
Transportation.....	83.1	84.8	86.9	87.4	89.6	89.3	88.2	89.1	88.7	87.8
Personal care.....	92.0	93.1	86.6	82.6	82.1	81.8	81.2	80.3	80.4	81.0
Medical care.....	98.4	97.0	98.2	98.4	98.4	98.4	98.2	97.5	97.5	97.9
Recreation.....	93.4	94.9	97.9	97.2	96.1	95.9	95.7	95.8	95.8	96.1
Formal education.....	110.1	110.1	110.1	110.1	110.1	110.1	110.1	110.1	110.1	110.1
Life insurance.....	105.3	105.5	106.1	106.1	106.7	107.4	107.4	108.3	107.9	108.5
Retirement fund.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Other employees with basic salaries of less than \$2,500										
All items.....	82.1	84.7	86.3	87.1	87.9	87.9	88.1	88.4	87.6	89.2
Food.....	68.7	71.6	75.5	78.0	81.7	82.6	82.5	82.0	79.1	81.2
Clothing.....	66.7	83.2	84.6	84.7	83.0	82.7	82.8	83.4	83.3	88.1
Housing.....	92.1	88.4	88.6	89.0	89.1	89.2	89.6	90.4	90.7	92.0
Household operation.....	87.2	88.0	86.5	88.0	86.8	84.5	86.4	88.3	85.8	86.1
Furnishings and equipment.....	71.5	87.3	91.2	91.1	90.9	91.0	92.2	93.4	93.7	97.4
Transportation.....	86.5	88.0	91.8	90.4	91.0	90.8	90.3	91.6	92.3	89.2
Personal care.....	89.4	87.8	84.2	81.9	81.6	81.5	81.1	80.4	80.3	88.2
Medical care.....	95.7	95.8	96.0	97.0	97.3	97.2	97.1	96.7	96.7	96.9
Recreation.....	90.9	91.2	94.1	92.3	91.7	91.3	91.3	91.3	91.3	91.9
Formal education.....	108.1	108.7	108.7	108.8	108.8	109.1	109.3	109.3	109.3	111.2
Life insurance.....	105.3	105.5	106.1	106.1	106.7	107.4	107.4	108.3	107.9	108.5
Retirement fund.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Other employees with basic salaries of \$2,500 and over										
All items.....	82.0	84.8	86.1	87.4	88.1	87.5	88.2	88.7	87.8	89.2
Food.....	67.9	70.6	72.7	77.4	80.7	79.5	80.8	81.5	78.4	80.4
Clothing.....	67.3	83.9	86.1	85.2	83.8	83.5	83.6	84.1	84.0	87.9
Housing.....	91.5	88.0	88.9	89.7	89.7	90.0	90.2	90.7	91.0	92.5
Household operation.....	85.8	86.5	86.1	86.9	85.6	83.2	85.9	85.7	84.7	84.8
Furnishings and equipment.....	71.3	87.2	91.8	91.2	91.1	91.2	92.4	93.6	93.8	97.8
Transportation.....	84.4	85.4	90.7	88.1	88.7	88.6	88.1	89.6	90.1	87.5
Personal care.....	90.8	89.7	86.5	83.9	83.7	83.5	83.1	82.3	82.3	91.0
Medical care.....	95.7	95.2	95.5	96.3	96.6	96.4	96.3	95.9	95.9	96.1
Recreation.....	89.7	90.6	93.6	91.5	91.1	90.6	90.6	90.7	90.7	91.4
Formal education.....	107.1	107.1	107.1	107.2	107.2	107.2	107.3	107.3	107.3	109.2
Life insurance.....	105.3	105.5	106.1	106.1	106.7	107.4	107.4	108.3	107.9	108.5
Retirement fund.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

<sup>1</sup> Corrected figure.

Table 8.—Indexes of Cost of Goods Purchased by Federal Employees in Washington, D. C., March 1933 to Dec. 15, 1936—Continued

[First 6 months of 1928=100]

*Employees living as single individuals*

Group	March 1933	December 1933	June 1934	Nov. 15, 1934	Mar. 15, 1935	July 15, 1935	Oct. 15, 1935	Jan. 15, 1936	Apr. 15, 1936	Dec. 15, 1936
All items.....	88.3	<sup>1</sup> 88.1	88.6	88.8	88.9	88.9	88.9	89.0	89.0	8
Food.....	86.5	82.4	83.1	83.9	85.0	85.2	85.3	85.4	85.3	8
Clothing.....	87.9	82.6	82.4	82.4	80.9	80.6	80.7	81.5	81.5	8
Housing.....	90.7	85.8	85.9	86.9	86.8	86.9	86.8	86.1	86.4	8
Household operation.....	94.7	95.2	94.9	94.9	93.1	93.0	93.3	93.3	92.4	9
Furnishings and equipment.....	70.2	87.9	92.7	93.2	93.4	93.6	95.3	96.6	97.4	10
Transportation.....	98.4	94.6	96.3	95.7	96.0	95.8	95.6	96.1	96.5	8
Personal care.....	89.2	86.9	85.3	83.8	83.6	83.4	83.1	82.5	82.5	8
Medical care.....	96.2	96.5	96.6	97.7	98.0	97.8	97.7	97.4	97.4	9
Recreation.....	<sup>1</sup> 93.0	<sup>1</sup> 93.9	<sup>1</sup> 95.9	<sup>1</sup> 92.9	<sup>1</sup> 92.6	<sup>1</sup> 92.2	<sup>1</sup> 92.3	<sup>1</sup> 92.3	<sup>1</sup> 92.3	9
Formal education.....	108.1	108.1	108.7	108.8	108.8	109.1	109.3	109.3	109.3	11
Life insurance.....	105.3	105.5	106.1	106.1	106.7	107.4	107.4	108.3	107.9	10
Retirement fund.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	10

<sup>1</sup> Corrected figure.

### Cost of Living in the United States and Certain Foreign Countries

THE trend of cost of living in the United States and certain foreign countries for June and December 1934, March, July, and October 1935, and January, April, July, September, and December 1936 is shown in the following table. In cases where data for December 1936 are not available, the latest information is given and the month noted. The number of countries included varies according to the available information.

A general index and indexes for the individual groups of items are presented for all countries shown, with the exception of Australia, Ireland, the Netherlands, Peru, South Africa, and Yugoslavia. For all countries a general index and an index for food only.

Caution should be observed in the use of the figures because of differences in the base periods, in the number and kind of articles included, and the number of localities represented. There are also very radical differences in the method of the construction and calculation of the indexes.

The table shows the trend in the general cost of living and for the groups of food, clothing, fuel and light, and rent for the countries for which such information is published in original sources.

Table 9.—Indexes of Cost of Living for Specified Periods for the United States and Certain Foreign Countries

Country.....	United States	Australia (30 towns)	Austria, Vienna	Belgium	Canada	China, Shanghai	Czechoslovakia, Prague	Estonia, Tallin
Commodities included.....	Food, clothing, fuel and light, rent, household-furnishing goods, miscellaneous (revised)	Food, clothing, rent, miscellaneous (in general index)	Food, clothing, fuel and light, rent, sundries <sup>1</sup>	Food, clothing, fuel and light, rent, sundries	Food, clothing, fuel, rent, sundries	Food, clothing, fuel and light, rent, miscellaneous	Food, clothing, fuel and light, rent, sundries <sup>2</sup>	Food, clothing, fuel and light, rent, etc.
Computing agency.....	Bureau of Labor Statistics	Bureau of Census and Statistics	Federal Statistical Bureau	Ministry of Labor and Social Welfare	Dominion Bureau of Statistics	National Tariff Commission	Office of Statistics	Bureau of Statistics
Base period.....	1923-25=100	1923-27=1,000	July 1914=100	1921=100	1926=100	1926=100	July 1914=100	1913=100
<b>General:</b>								
1934—June.....	78.4	* 818	105	168.5	78.0	98.5	84.7	85
December.....	* 79.1	* 820	105	174.5	78.9	110.4	82.7	86
1935—March.....	80.6	* 824	104	164.7	78.8	104.8	83.3	87
July.....	80.4	* 836	105	174.8	78.8	105.2	86.5	87
October.....	80.7	* 838	109	185.5	80.3	103.9	85.5	93
1936—January.....	81.3	* 838	106	187.4	80.5	111.0	86.2	94
April.....	80.6	* 841	104	183.4	79.7	111.7	86.2	97
July.....	82.0	* 854	104	179.6	80.4	112.2	86.1	99
September.....	82.4		105	187.5	* 81.5	113.5	85.7	100
December.....	82.4		105		81.8	117.5	* 72.1	101
<b>Food:</b>								
1934—June.....	73.4	777	102	134.0	67.6	75.4	79.6	77
December.....	* 75.3	794	100	144.0	69.3	90.4	75.8	72
1935—March.....	79.8	795	98	130.8	69.5	85.7	76.7	76
July.....	80.2	812	102	143.3	69.3	90.3	83.5	76
October.....	80.2	827	103	159.5	72.4	86.3	81.4	83
1936—January.....	81.6	812	102	161.4	73.9	83.3	82.1	84
April.....	79.4	815	98	155.3	71.0	87.9	82.1	87
July.....	84.0	825	100	149.0	72.6	99.8	82.2	91
September.....	84.3	842	101	160.2	75.1	102.3	81.3	91
December.....	82.9		101		75.3	106.8	* 67.7	92
<b>Clothing:</b>								
1934—June.....	77.9		157	215.9	70.1	83.4	81.0	129
December.....	* 77.8		157	212.0	71.0	82.7	82.1	129
1935—March.....	78.0		157	206.6	70.3	80.7	83.0	128
July.....	77.8		157	214.1	69.9	77.9	83.0	131
October.....	78.0		157	215.1	71.6	77.6	83.2	135
1936—January.....	78.3		157	217.4	70.6	84.0	83.2	135
April.....	78.6		157	218.2	70.6	84.3	83.7	135
July.....	78.4		157	219.2	71.0	85.3	83.7	135
September.....	78.6		157	220.7	* 72.6	84.3	83.7	135
December.....	79.6		157		72.6	100.7	* 73.9	135
<b>Fuel and light:</b>								
1934—June.....	87.7		109	151.7	87.2	101.2	95.6	60
December.....	* 89.0		109	149.6	88.4	113.7	96.2	62
1935—March.....	89.3		109	149.8	88.7	123.3	96.2	64
July.....	84.9		109	155.0	84.7	101.8	93.7	59
October.....	87.7		109	154.1	86.5	116.3	94.7	65
1936—January.....	88.3		109	160.0	87.2	137.6	94.5	73
April.....	88.0		109	158.3	87.3	132.5	94.5	79
July.....	86.1		108	161.9	85.8	127.4	92.0	76
September.....	87.4		108	164.5	86.1	126.8	93.4	75
December.....	87.8		108		86.7	127.0	* 78.3	75
<b>Rent:</b>								
1934—June.....	62.7		29	392.2	79.7	110.3	45.7	112
December.....	* 62.7		31	391.2	80.3	111.4	45.7	112
1935—March.....	62.6		31	389.8	80.3	111.4	45.7	112
July.....	62.7		31	391.6	81.4	111.4	45.7	112
October.....	63.3		31	392.0	82.6	111.0	45.7	116
1936—January.....	63.5		33	391.9	82.6	111.0	45.7	116
April.....	63.7		33	392.1	82.6	110.3	45.7	115
July.....	64.2		33	392.6	83.8	109.6	45.7	115
September.....	64.6		33	392.9	83.8	109.0	45.7	125
December.....	65.4		33		84.9	109.0	* 38.4	125

<sup>1</sup> In schillings.  
<sup>2</sup> Gold.

<sup>3</sup> Quarter.  
<sup>4</sup> November.

<sup>5</sup> Corrected figure.  
<sup>6</sup> New gold parity.

Table 9.—Indexes of Cost of Living for Specified Periods for the United States and Certain Foreign Countries—Continued

Country.....	Finland	France, Paris	Germany	Hungary, Budapest	India, Bombay	Ireland	Italy, Milan	Netherlands, The Hague
Commodities included.....	Food, clothing, fuel, light, rent, taxes, etc.	Food, clothing, fuel and light, rent, sundries	Food, clothing, fuel and light, rent, sundries	Food, clothing, fuel and light, rent	Food, clothing, fuel and light, rent	Food, clothing, fuel and light, rent, sundries	Food, clothing, fuel and light, rent, sundries	Food all commodities
Computing agency.....	Ministry of Social Affairs	Commission for study of cost of living	Federal Statistical Bureau	Central Office of Statistics	Labor Industry	Department of Industry and Commerce	Municipal Administration	Bureau of Statistics
Base period.....	January-June 1914=100	January-June 1914=100	1913-14=100	1913=100	July 1914=100	July 1914=100	January-June 1914=100	1921=
<b>General:</b>								
1934—June.....	965.8	522	120.5	90.4	95	149	419.3	6
December.....	1,001.2	504	122.2	88.2	99	157	428.3	6
1935—March.....	979.0	494	122.2	89.4	98	153	422.9	6
July.....	968.0	469	124.3	92.8	101	156	430.3	6
October.....	1,021.3	478	122.8	93.0	103	162	434.1	6
1936—January.....	982.4	486	124.3	95.0	103	159	-----	6
April.....	989.0	497	124.3	96.4	100	157	-----	6
July.....	988.4	604	125.3	95.1	101	159	-----	6
September.....	1,004.3	-----	124.4	-----	102	-----	-----	6
December.....	1,017.9	-----	124.3	-----	102	166	-----	6
<b>Food:</b>								
1934—June.....	852.0	544	117.8	79.6	85	129	383.3	5
December.....	922.1	516	119.1	75.7	90	143	390.5	5
1935—March.....	884.6	494	118.8	78.2	89	136	389.8	5
July.....	908.9	466	122.9	84.7	93	140	397.4	5
October.....	947.1	481	119.6	84.2	94	150	403.9	5
1936—January.....	904.2	495	122.6	85.8	96	145	-----	5
April.....	891.2	514	122.4	88.5	92	141	-----	5
July.....	891.7	525	124.0	85.8	93	145	-----	5
September.....	906.4	-----	122.0	83.0	94	-----	-----	5
December.....	919.4	-----	121.0	-----	95	155	-----	5
<b>Clothing:</b>								
1934—June.....	958.0	604	109.8	101.7	111	-----	329.3	-----
December.....	957.7	490	116.1	101.7	114	-----	331.4	-----
1935—March.....	956.7	490	117.2	101.7	114	-----	331.4	-----
July.....	956.3	490	117.8	101.7	112	-----	362.5	-----
October.....	959.4	483	118.4	103.6	112	-----	362.5	-----
1936—January.....	962.0	483	118.5	114.0	113	-----	-----	-----
April.....	964.6	483	118.7	114.6	111	-----	-----	-----
July.....	961.9	483	119.9	115.0	111	-----	-----	-----
September.....	963.1	-----	121.0	121.2	111	-----	-----	-----
December.....	962.9	-----	124.2	-----	111	-----	-----	-----
<b>Fuel and light:</b>								
1934—June.....	898.8	563	124.6	135.2	136	-----	382.2	-----
December.....	896.7	595	127.5	133.7	136	-----	388.5	-----
1935—March.....	922.3	592	127.6	133.1	136	-----	382.9	-----
July.....	913.4	533	124.6	132.7	136	-----	384.4	-----
October.....	933.0	551	126.8	134.6	136	-----	384.4	-----
1936—January.....	990.9	548	127.1	133.3	128	-----	-----	-----
April.....	1,083.6	530	126.3	133.1	126	-----	-----	-----
July.....	1,060.8	647	124.5	133.3	126	-----	-----	-----
September.....	1,093.9	-----	125.5	133.5	126	-----	-----	-----
December.....	1,148.5	-----	126.8	-----	126	-----	-----	-----
<b>Rent:</b>								
1934—June.....	1,082.6	375	121.3	86.3	158	-----	431.9	-----
December.....	1,082.6	375	121.2	86.3	158	-----	431.7	-----
1935—March.....	1,082.6	400	121.2	86.3	158	-----	431.1	-----
July.....	1,101.2	363	121.2	86.3	158	-----	431.1	-----
October.....	1,101.2	363	121.3	86.3	158	-----	431.1	-----
1936—January.....	1,101.2	363	121.3	86.3	158	-----	-----	-----
April.....	1,101.2	363	121.3	86.3	158	-----	-----	-----
July.....	1,101.2	363	121.3	86.3	158	-----	-----	-----
September.....	1,140.0	-----	121.3	86.3	158	-----	-----	-----
December.....	1,140.0	-----	121.3	-----	158	-----	-----	-----

\* Quarter.

† September (none since).

Table 9.—Indexes of Cost of Living for Specified Periods for the United States and Certain Foreign Countries—Continued

Country	New Zealand	Norway	Peru, Lima	South Africa	Sweden	Switzerland	United Kingdom	Yugoslavia, Beograd
Commodities included	Food, clothing, fuel, light, rent, sundries	Food, clothing, fuel, light, rent, sundries	Food, clothing, rent, sundries	Food, fuel, light, rent, sundries	Food, clothing, fuel and light, rent, taxation, sundries	Food, clothing, fuel, light, rent, sundries	Food, clothing, fuel, light, rent, sundries	Food, clothing, fuel and light
Computing agency	Census and Statistics Office	Central Statistical Office	Office of Investigations	Office of Census and Statistics	Board of Social Welfare	Federal Labor Office	Ministry of Labor	National Bank
Base period	1926-30=1,000	July 1914=100	1913=100	1914=1,000	July 1914=100	June 1914=100	July 1914=100	1926=100
<b>General:</b>								
1934—June	* 812	148	151	1,164	* 153	129	138	70.9
December	* 811	149	150	1,157	* 155	129	144	69.4
1935—March	* 826	149	152	1,157	* 155	127	141	70.7
July	* 836	151	152	1,156	* 156	128	143	68.0
October	* 853	153	153	1,146	* 157	129	145	69.9
1936—January	* 839	153	157	1,157	* 158	130	147	71.1
April	* 855	155	158	1,161	* 158	130	144	70.4
July	* 869	155	160	1,157	* 158	130	146	67.8
September		155	161	1,153		130	147	68.8
December	* 881				* 157	132	151	
<b>Food:</b>								
1934—June	* 778	122	149	1,041	* 120	115	117	72.2
December	* 792	124	146	1,021	* 125	114	127	70.9
1935—March	* 819	125	148	1,024	* 124	112	122	72.6
July	* 826	140	147	1,019	* 129	115	126	71.0
October	* 875	142	147	998	* 131	117	123	72.5
1936—January	* 841	142	154	1,016	* 132	118	131	73.6
April	* 845	145	156	1,024	* 134	119	126	73.0
July	* 875	145	157	1,011	* 134	120	129	70.8
September	* 896	145	159	1,002		121	131	72.0
December				1,000	* 132	123	136	
<b>Clothing:</b>								
1934—June	* 833	144	158		* 165	115	188	76.9
December	* 834	144	167		* 167	115	188	74.8
1935—March	* 831	144	167		* 168	115	188	73.7
July	* 829	143	170		* 167	114	188	71.2
October	* 825	145	173		* 167	112	185	70.7
1936—January	* 823	146	173		* 168	112	185	72.1
April	* 828	146	173		* 169	111	188	72.1
July	* 843	147	176		* 169	111	180	71.8
September			176			111	180	70.6
December	* 854				* 169	111	190	
<b>Fuel and light:</b>								
1934—June	* 856	136			* 136	116	168	73.4
December	* 835	138			* 136	116	170	73.7
1935—March	* 837	138			* 137	115	173	73.2
July	* 874	139			* 137	113	168	71.4
October	* 876	141			* 138	113	170	71.5
1936—January	* 874	143			* 138	113	175	71.2
April	* 875	145			* 140	113	178	71.2
July	* 898	147			* 139	112	173	68.7
September		155				111	173	69.2
December	* 926				* 140	114	175	
<b>Rent:</b>								
1934—June	* 758	168	146		* 202	182	156	
December	* 781	166	146		* 201	182	156	
1935—March	* 786	166	153		* 201	182	156	
July	* 776	166	153		* 198	180	158	
October	* 783	166	156		* 198	180	158	
1936—January	* 789	167	156		* 198	180	158	
April	* 800	167	161		* 196	180	159	
July	* 812	170	161		* 196	177	159	
September			161			177	159	
December					* 196	177	159	

\* Quarter.