

benefit periods. At the outset the office began paying benefits monthly but in some months the time loss was slight and the benefit check, correspondingly small, was unappreciated. The plan of making one payment for the season was found more satisfactory to the workers and less expensive.

Another difficulty was encountered in this division of the work. The great majority of the employes were European immigrants, and as a worker moved from shop to shop his name was reported so differently by the employers that he lost his identity in the office. Frequently there were two or more employment records for the same employe and in consequence as many benefit checks would be issued. At the beginning of the second season the insurance office secured the local and ledger numbers the workers carry on the books of the union and posted them on the employment records. In addition a benefit record was set up for each employe and filed in the order of the ledger numbers. The accumulated lost time is posted at the end of the season from the employment record to the local ledger card and benefits are paid on the basis of this benefit record. If an individual worker's history is spread over a number of employment records all of these will carry the one ledger number and will be posted to the one benefit card of the same ledger number and so prevent payment of two benefits to the same employe.

Records and Statistics

1. Copies of all registrations and assignments of workers forwarded by the union's employment exchange are directed to a records clerk who notes them on the records of the workers concerned. The registration form indicates the shop in which the worker was last employed and the cause of unemployment—quit, lay off, etc. The assignment form indicates the worker's last place of employment, the date he left it and the shop to which he is being sent. Both forms designate the worker by local and ledger number as well as by name. In recording a registration, it is noted first whether the worker's payroll item for the week in which he left his last place of employment has been entered on his card. If so, it is evident that his name will not appear on subsequent reports from that shop and his record is transferred to a central

file of unattached workers. If his last payroll entry does not appear, the record is left in the old shop file for transfer to the central file after the payroll report for that week has been received and posted. In recording an assignment the clerk tries first to locate the worker's record in the central file and then in the file of the shop where he was last employed. It is transferred to the file of the new shop but if any payroll items from the old shop have to be secured, a "flimsy" with the worker's name, number and new shop is left in its place to receive the required data from the last place of employment and then to be copied on the original record in the new shop file.

The trade agreements of the market provide that the firms shall notify the union of all their labor requirements and the trustees direct the union's employment exchange to report to the Unemployment Insurance Office all registrations of unemployed workers and their assignments to the shops. These reports have been a valuable aid to the Office in transferring the workers' records from one shop file to another as they move about in the market.

2. Payroll reports received in the office are usually accompanied by checks to cover the contributions indicated for the week. A follow-up form is maintained for each shop in the market. It is divided into fifty-two weekly spaces, twenty-six on each side. Immediately a report arrives in the mail the receiving clerk notes in the corresponding weekly space on this form the date of the payroll, the date of receipt and the amount of the check. It is filed in a visible index file and shows at a glance just what reports have been received for the shop. The follow-up clerk, who also acts as telephone operator, can ascertain at any time what reports are missing. She telephones the firm, or if necessary advises the union business agent concerned, for it is the duty of these officials to watch the reporting of the firms in their jurisdictions. This form is also an indispensable aid to the accounts division. (See ¶ 24).

3. The receiving clerk dates the reports and checks as received in the mail and attaches to each report a form which is in part a schedule of the work to be done on the report and in part a pay coupon for the posting clerk who is paid by the piece. The receiving clerk enters on this schedule and on the coupon the name of the firm and shop.

The reports for all the shops of a given firm—coats, pants, vests, cutting room, etc.—are separated and a schedule is attached to each report. The form also carries the date of the report, the number of the week in the office's fiscal year (May 1 to April 30) it covers and the number of postings to be transferred to the records of the workers, that is, the number of employes for whom entries of wages, hours and contributions are shown on the report. The form is in two parts, the upper half being used when the firm sends a payroll report, and the lower half when the actual payroll is loaned to the office. Each clerk dates and initials the schedule form opposite the operation performed.

4. The reports with checks attached go forward to a comptometer operator who recalculates the employer's deductions of one and one-half per cent. Errors in figures are noted in ink of a special color and the reports and checks are then forwarded to the remittance clerk.

5. At this desk the checks are detached and listed by firm, shop and payroll dates, on a daily remittance sheet. The amount of contributions as reported by the firm and as discovered by the comptometer operator is indicated. The sheets are numbered serially and typed in triplicate, the original going to the bank as a deposit slip, one copy to the accounting division, and one copy being retained at the desk. Before the remittance clerk takes the checks to the bank for deposit the sheets are checked with the reports by an account clerk. Reports unaccompanied by checks are listed on separate sheets which are forwarded to the accounts division.

6. The reports are sent next to the record clerks who arrange the workers' records in the order in which the names appear on the payroll so that the posting clerks may transfer the data to these records without losing time in sorting. Each record clerk has charge of a tab desk containing the weekly payroll records of about 5000 workers, grouped by the shops in which they are employed and arranged in the order of the last payroll. Each report received shows some change in personnel since the last. Some workers have been dropped and their records are transferred to a central file. The records of others added to the payroll are located in the central file and transferred to the file of their new shop.

7. An important statistical by-product is derived from this bit of routine, for by keeping count of the cards added to and taken from the central file the clerk has really discovered the number of accessions and separations for the shop during the week, in short, the labor turnover figures. Accordingly she enters on a form the number of new employes taken on, and the number of the firms' employes on layoff reinstated during the week. The numbers of employes transferred in, from other shops of the same firm, and out to other shops of the firm are also recorded and the number of quits is entered in a final column.

8. The unemployment figures for the week are also secured. The record clerk notes from the form attached to the report (See ¶ 3) the number of postings which is, of course, the number of employes actually working. A glance through the report indicates the numbers reported by the employer as voluntarily absent and on lay-off throughout the week. The number of those not working for whose absence a satisfactory explanation is not given is entered in an "in question" column for the attention of the follow-up clerk who must communicate with the firm and secure the information. The total of those working and those absent for the various reasons indicated gives the total number of employes on the payroll for the week. The record clerk attaches the statistical form to the report which then goes forward with the workers' records for posting.

9. The posting clerks post by bookkeeping machines to each worker's record his hours, earnings and contribution as shown on the report for the week. When the posting for the shop is completed the totals indicated by the machine for the three items are posted on a shop card, which is in the same form as the worker's record but of a different color and is filed with the records of the employes of the shop. The totals are also posted on the statistical form which is then a complete record of the employment, unemployment and labor turnover for the week. The posting clerk detaches the pay coupon from the schedule form (See ¶ 3) and returns the reports and workers' cards to the records clerks together with the statistical cards and schedules.

10. Before filing the workers' cards the records clerk makes sure that the totals agree with the employers' figures as corrected. (See ¶ 4). She