TABLE 3.—EMPLOYER OASDI TAX LIABILITY AS PERCENT OF TOTAL WAGES, VALUE ADDED, AND VALUE OF SHIPMENTS, BY INDUSTRY, 1963—Continued

Industry	Total OASDI tax liability (millions)	OASDI tax liability as percent of —			Quartile [1]		
		Total wages	Value added	Value of shipments	T/W	T/VA	T/VS
All wholesale and retail trade	1,449.40	3.17	------	.24	------	------	------
Merchant wholesale	518.08	2.86	------	.14	2	------	1
Building material and farm	62.60	3.62	------	.43	4	------	1
General merchandise stores	172.19	3.39	------	.47	4	------	2
Food stores	160.88	3.78	------	.28	4	------	1
Auto dealers and service stations	169.29	3.01	------	.27	2	------	1
Apparel and accessories	64.75	3.31	------	.46	4	------	2
Furniture and home equipment	49.05	3.19	------	.45	3	------	1
Eating and drinking places	144.32	3.55	------	.78	4	------	3
Miscellaneous retail stores	108.21	3.18	------	.36	3	------	1
All services [2]	383.95	3.15	------	.86	------	------	------
Hotel, roominghouses, etc	54.67	3.80	------	1.08	4	------	4
Personel service	95.64	3.26	------	1.04	3	------	4
Miscellaneous business service	117.23	2.86	------	.77	2	------	3
Automobile repair service	36.71	3.23	------	.67	3	------	2
Miscellaneous repair service	19.81	2.66	------	.66	1	------	2
Motion pictures	20.02	2.73	------	.74	1	------	3
Amusement and recreation	39.86	3.61	------	1.00	4	------	4

[1] Ranked from lowest to highest percentage, for all industries.
[2] Excludes services for which no matching data could be found (medical, legal, education, etc.).

Source: Computations based on unpublished data provided by Social Security Administration; Department of Commerce, 1963 Census of Mineral Industry, 1963 Census of Business, 1963 Census of Manufacturing.

Table 3 shows values of T/W for individual industries which range from 2.50 percent for metal mining (low tax, reflecting high average wages) to 3.79 percent (high tax, reflecting low average wages) for hotels and other lodging places. This is to say, the rate applying to hotels, etc., is about 50 percent higher than that applying to metal mining. Similar variation shows up within broad industrial groups. Mineral industries range from the previously cited low for metal mining up to 3.20 percent for anthracite mining. In manufacturing, printing and publishing have the lowest T/W, 2.54 percent; tobacco has the highest, 3.72 percent. Wholesale and retail trade run from 2.86 percent for merchant wholesalers to 3.78 percent for foodstores. Services range from 2.66 percent for miscellaneous repair service to the previously cited 3.79 percent for hotels and other lodgings.

T/VA varies from 0.40 percent for oil and gas extraction to 1.98 percent (five times higher) for the manufacture of leather and leather products. T/VS ranges from 0.14 percent for merchant wholesalers to 1.08 percent (seven times higher) for hotels and lodgings.

The answer to the question, "Which of the three measures provides the most realistic guide to how heavily the tax falls?" must remain subjective. For some lines, however, all three measures show similar relative positions. When the ratios for all 41 industries, listed in table 3, are ranked and divided into quartiles, six industries seem to be lightly taxed no matter the basis chosen, and seven others, heavily