

For nonaged families public assistance benefits are sharply progressive; social security benefits are progressive throughout the welfare scale; veterans and military pensions are progressive in the zero to 2-2.49 range and irregular above 2; benefits for government civilian workers and railroad employees are progressive from zero to 1-1.49 and irregular above 1; and private pension benefits are progressive from zero to 0.75-0.99 and irregular above 0.75. The following order develops when these benefits are ranked from most progressive to least progressive: (1) public assistance, (2) social security, (3) government civilian-railroad, (4) veteran-military, and (5) private pensions.

For aged families public assistance benefits are sharply progressive; social security benefits are progressive throughout the welfare scale; government-railroad and veteran-military benefits are progressive over most of the welfare scale; private pension benefits are progressive from zero to 1.50-1.99 and irregular above 1.50. The rank of aged benefits from most to least progressive is as follows: (1) public assistance, (2) veteran-military, (3) and (4) government-railroad and social security, and (5) private pension. Note that for the nonaged, veteran-military benefits are fourth most progressive and for the aged they are second most progressive.

Unadjusted taxes paid by government and railroad employees are progressive except at the very top of the welfare scale. Unadjusted social security taxes, on the other hand, are roughly proportional over the lower part of the scale and regressive over the upper part and veteran-military and public assistance taxes are regressive over the lower part and over the upper part they are progressive. Private pension contributions are regressive over the lower fourth of the scale, progressive over the next fourth, and proportional over the upper half of the scale. When ranked from most to least progressive over the lower half of the welfare scale (under 1.50) the taxes or contributions fall in the following order: (1) government civilian-railroad systems, (2) veteran-military systems, (3) private pensions, and (4) and (5) social security and public assistance. Ranking the taxes or contributions over the upper half of the scale (1.50 and over) produces the following most-to-least progressive pattern: (1) veteran-military, (2), (3), and (4) unadjusted private pension, unadjusted government civilian-railroad, and public assistance, and (5) unadjusted social security tax. The latter is clearly the most regressive of these five taxes and contributions.