

**Average Number of Misclassified Employees
Detected per Audit *
Calendar Year Ending December 31, 2011**

State	Misclassified Workers **	Completed Audits	Average Misclassifications per Audit ***
Connecticut	3,300	1,521	2.2
Maine	801	1,057	0.8
Massachusetts	414	435	1.0
New Hampshire	1,248	576	2.2
New Jersey	11,251	3,904	2.9
New York	51,808	8,740	5.9
Puerto Rico	936	268	3.5
Rhode Island	462	511	0.9
Vermont	1,083	439	2.5
Virgin Islands	0	0	
Region 01	71,303	17,451	4.1
Delaware	56	400	0.1
District of Columbia	65	559	0.1
Maryland	12,715	2,085	6.1
Pennsylvania	7,866	3,890	2.0
Virginia	5,655	2,155	2.6
West Virginia	506	805	0.6
Region 02	26,863	9,894	2.7
Alabama	1,707	1,756	1.0
Florida	1,550	6,905	0.2
Georgia	2,070	2,309	0.9
Kentucky	2,800	1,774	1.6
Mississippi	2,851	363	7.9
North Carolina	5,049	2,627	1.9
South Carolina	1,165	1,293	0.9
Tennessee	2,763	1,739	1.6
Region 03	19,955	18,766	1.1
Arkansas	2,006	422	4.8
Colorado	6,038	1,999	3.0
Louisiana	2,187	1,081	2.0
Montana	1,543	808	1.9
New Mexico	234	705	0.3
North Dakota	232	246	0.9
Oklahoma	1,082	1,118	1.0
South Dakota	355	467	0.8
Texas	7,818	9,167	0.9
Utah	5,231	1,586	3.3
Wyoming	581	274	2.1
Region 04	27,307	17,873	1.5

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Illinois	22,174	4,097	5.4
Indiana	7,470	3,079	2.4
Iowa	12	144	0.1
Kansas	502	634	0.8
Michigan	6,072	2,656	2.3
Minnesota	1,244	2,145	0.6
Missouri	4,436	2,833	1.6
Nebraska	1,275	801	1.6
Ohio	8,201	2,719	3.0
Wisconsin	9,336	1,999	4.7
Region 05	60,722	21,107	2.9
Alaska	467	224	2.1
Arizona	8,750	2,162	4.0
California	238	121	2.0
Hawaii	457	699	0.7
Idaho	627	520	1.2
Nevada	3,305	1,408	2.3
Oregon	10,755	1,255	8.6
Washington	13,001	4,221	3.1
Region 06	37,600	10,610	3.5
US	243,750	95,701	2.5

* Average Number of Misclassified Employees Detected per Audit is Factor 4 of the Effective Audit Measure.

** Data for Misclassified Workers includes workers misclassified as independent contractors and unreported workers discovered in audits as reported by states on ETA 581 reports.

*** Misclassified Workers/Completed Audits