

**Average Number of Misclassified Employees
Detected per Audit ***
Calendar Year Ending December 31, 2012

State	Misclassified Workers **	Completed Audits	Average Misclassifications per Audit ***
Connecticut	2,709	1,555	1.7
Maine	489	900	0.5
Massachusetts	5,491	928	5.9
New Hampshire	1,240	389	3.2
New Jersey	7,938	3,506	2.3
New York	35,566	7,394	4.8
Puerto Rico	1,186	254	4.7
Rhode Island	335	403	0.8
Vermont	413	336	1.2
Virgin Islands	0	0	0.0
Region 01	55,367	15,665	3.5
Delaware	76	373	0.2
District of Columbia	75	269	0.3
Maryland	11,899	1,769	6.7
Pennsylvania	8,971	5,077	1.8
Virginia	6,365	2,098	3.0
West Virginia	324	851	0.4
Region 02	27,710	10,437	2.7
Alabama	1,769	1,795	1.0
Florida	2,528	4,878	0.5
Georgia	1,729	2,135	0.8
Kentucky	4,125	1,628	2.5
Mississippi	2,613	556	4.7
North Carolina	3,200	2,394	1.3
South Carolina	6,734	1,726	3.9
Tennessee	2,510	1,420	1.8
Region 03	25,208	16,532	1.5
Arkansas	1,669	390	4.3
Colorado	6,303	2,490	2.5
Louisiana	2,599	1,092	2.4
Montana	1,268	792	1.6
New Mexico	232	729	0.3
North Dakota	409	236	1.7
Oklahoma	1,888	1,078	1.8
South Dakota	599	447	1.3
Texas	17,579	6,984	2.5
Utah	6,080	1,551	3.9
Wyoming	486	229	2.1
Region 04	39,112	16,018	2.4

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State	Misclassified Workers **	Completed Audits	Average Misclassifications per Audit ***
Illinois	24,652	3,074	8.0
Indiana	7,439	2,584	2.9
Iowa	0	22	0.0
Kansas	1,091	930	1.2
Michigan	3,403	2,291	1.5
Minnesota	2,845	1,846	1.5
Missouri	7,182	2,545	2.8
Nebraska	1,599	1,004	1.6
Ohio	14,174	2,753	5.1
Wisconsin	5,850	1,523	3.8
Region 05	68,235	18,572	3.7
Alaska	342	255	1.3
Arizona	8,773	2,067	4.2
California	25,874	1,985	13.0
Hawaii	1,030	524	2.0
Idaho	1,153	532	2.2
Nevada	2,556	1,299	2.0
Oregon	6,482	1,158	5.6
Washington	8,835	3,641	2.4
Region 06	55,045	11,461	4.8
US	270,677	88,685	3.1

* 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

Sources for Data Used in Computation of Factor 4:

Number of Misclassified Workers - Item 52 on ETA 581 reports for four quarters of 2012

Number of Completed Audits - Item 47 on ETA 581 reports for four quarters of 2012