

**Average Number of Misclassified Employees
Detected per Audit *
Calendar Year Ending December 31, 2014**

State	Misclassified Workers**	Completed Audits	Average Misclassifications per Audit***
Connecticut	6,420	1,994	3.2
Maine	385	792	0.5
Massachusetts	4,512	1,055	4.3
New Hampshire	877	404	2.2
New Jersey	7,741	2,809	2.8
New York	58,445	7,506	7.8
Puerto Rico	21,715	440	49.4
Rhode Island	819	444	1.8
Vermont	1,553	493	3.2
Virgin Islands	0	0	
Region 01	102,467	15,937	6.4
Delaware	589	381	1.5
District of Columbia	557	311	1.8
Maryland	7,811	2,212	3.5
Pennsylvania	19,993	3,135	6.4
Virginia	4,069	1,997	2.0
West Virginia	679	1,006	0.7
Region 02	33,698	9,042	3.7
Alabama	2,557	1,435	1.8
Florida	4,324	5,244	0.8
Georgia	4,569	1,706	2.7
Kentucky	2,079	1,516	1.4
Mississippi	1,231	407	3.0
North Carolina	5,862	2,278	2.6
South Carolina	2,684	2,720	1.0
Tennessee	2,015	1,258	1.6
Region 03	25,321	16,564	1.5
Arkansas	1,069	391	2.7
Colorado	10,322	2,365	4.4
Louisiana	12,779	1,132	11.3
Montana	899	737	1.2
New Mexico	1,441	640	2.3
North Dakota	320	362	0.9
Oklahoma	1,539	880	1.7
South Dakota	522	333	1.6
Texas	21,502	6,117	3.5
Utah	4,483	1,323	3.4
Wyoming	695	244	2.8
Region 04	55,571	14,524	3.8

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State	Misclassified Workers**	Completed Audits	Average Misclassifications per Audit***
Illinois	29,124	3,091	9.4
Indiana	5,205	2,127	2.4
Iowa	235	254	0.9
Kansas	2,474	1,091	2.3
Michigan	2,888	2,132	1.4
Minnesota	3,427	2,523	1.4
Missouri	4,601	1,728	2.7
Nebraska	1,514	1,080	1.4
Ohio	10,666	4,617	2.3
Wisconsin	4,709	2,101	2.2
Region 05	64,843	20,744	3.1
Alaska	244	175	1.4
Arizona	8,239	1,591	5.2
California	40,279	3,420	11.8
Hawaii	1,734	386	4.5
Idaho	893	458	1.9
Nevada	3,484	1,292	2.7
Oregon	6,303	1,413	4.5
Washington	4,736	2,972	1.6
Region 06	65,912	11,707	5.6
US	347,812	88,518	3.9

*** 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 2014

Number of Completed Audits - Item 47 on ETA 581 reports for four quarters of 2014