

**Average Number of Misclassified Employees
Detected per Audit *
Calendar Year Ending December 31, 2015**

State	Misclassified Workers**	Completed Audits	Average Misclassifications per Audit***
Connecticut	3,228	1,801	1.8
Maine	490	729	0.7
Massachusetts	6,519	2,125	3.1
New Hampshire	745	513	1.5
New Jersey	6,318	2,430	2.6
New York	43,370	8,235	5.3
Puerto Rico	968	342	2.8
Rhode Island	563	378	1.5
Vermont	1,374	464	3.0
Virgin Islands	0	0	
Region 01	63,575	17,017	3.7
Delaware	482	379	1.3
District of Columbia	559	310	1.8
Maryland	8,841	1,921	4.6
Pennsylvania	21,697	4,372	5.0
Virginia****	-	-	
West Virginia	799	919	0.9
Region 02	32,378	7,901	4.1
Alabama	2,809	1,442	1.9
Florida	6,432	4,983	1.3
Georgia	3,164	1,844	1.7
Kentucky	2,412	1,395	1.7
Mississippi	1,074	237	4.5
North Carolina	6,174	2,572	2.4
South Carolina	1,053	1,048	1.0
Tennessee	2,838	1,505	1.9
Region 03	25,956	15,026	1.7
Arkansas	1,182	514	2.3
Colorado	11,821	2,553	4.6
Louisiana	19,956	1,068	18.7
Montana	1,432	745	1.9
New Mexico	2,578	804	3.2
North Dakota	328	359	0.9
Oklahoma	2,072	874	2.4
South Dakota	1,392	325	4.3
Texas	25,065	6,335	4.0
Utah	6,107	1,279	4.8
Wyoming	801	325	2.5
Region 04	72,734	15,181	4.8

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State	Misclassified Workers**	Completed Audits	Average Misclassifications per Audit***
Illinois	20,724	3,324	6.2
Indiana	6,682	2,348	2.8
Iowa	295	474	0.6
Kansas	2,213	1,036	2.1
Michigan	2,127	1,846	1.2
Minnesota	4,504	2,558	1.8
Missouri	4,649	1,658	2.8
Nebraska	1,406	1,061	1.3
Ohio	14,045	4,153	3.4
Wisconsin	6,340	2,208	2.9
Region 05	62,985	20,666	3.0
Alaska	247	158	1.6
Arizona	9,412	1,448	6.5
California	44,410	3,422	13.0
Hawaii	1,116	382	2.9
Idaho	1,851	520	3.6
Nevada	2,343	977	2.4
Oregon	3,707	1,348	2.8
Washington	4,063	3,588	1.1
Region 06	67,149	11,843	5.7
US	324,777	87,634	3.7

*** 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**

***** Misclassified Workers/Completed Audits**

****** Virginia did not report data for the entire calendar year**

Sources for Data Used in Computation of Factor 4:

Number of Misclassified Workers - Item 52 on ETA 581 reports

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