

**Average Number of Misclassified Employees
Detected per Audit *
Calendar Year Ending December 31, 2017**

State	Misclassified Workers	Completed Audits	Average Misclassifications per Audit
Connecticut	4,088	1,106	3.7
Maine	328	598	0.5
Massachusetts	5,337	2,329	2.3
New Hampshire	1,210	498	2.4
New Jersey	6,067	1,843	3.3
New York	52,453	6,652	7.9
Puerto Rico	61	101	0.6
Rhode Island	954	489	2.0
Vermont	296	383	0.8
Virgin Islands	-	-	
Region 01	70,794	13,999	5.1
Delaware	480	175	2.7
District of Columbia	624	343	1.8
Maryland	6,853	1,618	4.2
Pennsylvania	22,169	3,931	5.6
Virginia	7,929	2,127	3.7
West Virginia	360	483	0.7
Region 02	38,415	8,677	4.4
Alabama	2,605	1,281	2.0
Florida	11,504	5,460	2.1
Georgia	4,263	2,304	1.9
Kentucky	2,668	1,405	1.9
Mississippi	3,819	205	18.6
North Carolina	7,870	2,859	2.8
South Carolina	1,909	1,155	1.7
Tennessee	4,167	1,244	3.3
Region 03	38,805	15,913	2.4
Arkansas	1,007	549	1.8
Colorado	12,529	2,565	4.9
Louisiana	4,074	980	4.2
Montana	1,472	942	1.6
New Mexico	2,761	642	4.3
North Dakota	437	515	0.8
Oklahoma	1,638	1,070	1.5
South Dakota	443	253	1.8
Texas	23,694	6,722	3.5
Utah	4,501	1,179	3.8
Wyoming	716	375	1.9
Region 04	53,272	15,792	3.4

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State	Misclassified Workers	Completed Audits	Average Misclassifications per Audit
Illinois	22,832	3,044	7.5
Indiana	4,272	1,517	2.8
Iowa	2,160	1,360	1.6
Kansas	2,163	1,034	2.1
Michigan	3,172	2,046	1.6
Minnesota	5,017	2,749	1.8
Missouri	131	381	0.3
Nebraska	2,044	933	2.2
Ohio	8,266	3,296	2.5
Wisconsin	10,914	4,611	2.4
Region 05	60,971	20,971	2.9
Alaska	355	118	3.0
Arizona	3,042	948	3.2
California	62,648	6,562	9.5
Hawaii	1,006	428	2.4
Idaho	1,956	503	3.9
Nevada	2,509	1,197	2.1
Oregon	3,668	1,338	2.7
Washington	9,879	3,760	2.6
Region 06	85,063	14,854	5.7
US	347,320	90,206	3.9

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

Sources for Data used in Computatoin of Factor 4:

Number of Misclassified Workers - Item 52 on ETA 581 reports for CY 2017

Number of Completed Audits - item 47 on ETA 581 reports for CY 2017

Puerto Rico and the U.S. Virgin Islands did not submit all required reports for the computation period.