

**Average Number of Misclassified Employees
Detected per Audit*
Calendar Year Ending December 31, 2023**

States	Misclassified Workers	Completed Audits	Average Misclassifications per Audit
Region 01			
Connecticut	280	46	6.1
Maine	440	80	5.5
Massachusetts	8,428	634	13.3
New Hampshire	290	445	0.7
New Jersey	16,602	3,084	5.4
New York	27,646	3,626	7.6
Puerto Rico	34	215	0.2
Rhode Island	1,016	824	1.2
Vermont	368	209	1.8
Virgin Islands	0	0	0.0
Total	55,104	9,163	6.0
Region 02			
District of Columbia	39	234	0.2
Maryland	6,455	1,937	3.3
Pennsylvania	13,690	3,234	4.2
Virginia	10,579	2,321	4.6
West Virginia	129	123	1.0
Total	30,892	7,849	3.9
Region 03			
Alabama	4,760	1,783	2.7
Florida	15,856	5,704	2.8
Georgia	1,895	1,685	1.1
Kentucky	4,883	1,229	4.0
Mississippi	2,220	677	3.3
North Carolina	13,698	3,745	3.7
South Carolina	1,510	1,353	1.1
Tennessee	806	573	1.4
Total	45,628	16,749	2.7
Region 04			
Arkansas	903	703	1.3
Louisiana	2,304	1,056	2.2
Montana	1,190	601	2.0
New Mexico	1,505	585	2.6
North Dakota	811	539	1.5
Oklahoma	3,435	1,282	2.7
South Dakota	453	339	1.3
Texas	17,144	3,228	5.3
Utah	4,549	1,176	3.9
Wyoming	295	287	1.0
Total	32,589	9,796	3.3

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Region 05			
Illinois	136,008	2,380	57.1
Indiana	9,095	1,026	8.9
Iowa	2,169	685	3.2
Kansas	2,696	1,045	2.6
Michigan	13,285	2,258	5.9
Minnesota	682	540	1.3
Missouri	2,472	1,418	1.7
Nebraska	24	37	0.6
Ohio	5,019	2,343	2.1
Wisconsin	6,660	1,968	3.4
Total	178,110	13,700	13.0
Region 06			
Alaska	220	134	1.6
Arizona	1,451	1,000	1.5
California	3,251,809	4,989	651.8
Hawaii	677	149	4.5
Idaho	1,403	756	1.9
Nevada	272	785	0.3
Oregon	3	20	0.2
Washington	6,215	2,547	2.4
Total	3,262,050	10,380	314.3
US Total	3,604,373	67,637	53.3

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

Sources for Data Used in Computation of Factor 4:

Number of Misclassified Workers: Item 52 on ETA 581 report for CY 2023

Number of Completed Audits: Item 47 on ETA 581 report for CY 2023

Comments:

The following states had not submitted all ETA 581 reports for CY 2023 as of April 11, 2024: Colorado and Delaware. Therefore, data for the states are missing.

Information is current as of April 11, 2024.