

**TRAINING AND EMPLOYMENT NOTICE**

NO. 24-05

DATE April 10, 2006

TO: STATE WORKFORCE AGENCIES

FROM: CHERYL ATKINSON *Cheryl Atkinson*  
Administrator  
Office of Workforce Security

SUBJECT: Selected Unemployment Insurance (UI) Tax Data from Form ETA 581,  
Contribution Operations for the Quarter Ending (QE) March 31, 2005

1. **Purpose.** To provide a summary of selected ETA 581 data with associated charts and tables for the QE March 31, 2005.
2. **References.** ET Handbook No. 401, 3<sup>rd</sup> Edition, Change 12.
3. **Background.** UI tax performance data are derived from the quarterly ETA 581, Contribution Operations report. Prior to the QE 3/31/2004, these national summaries of the reported quarterly data were distributed as UI Information Bulletins (UIIBs). Beginning with the QE 3/31/2004, Training and Employment Notices (TENs) are being used to transmit the data. Interested staff may review the TENs and related attachments on the ETA web site at: <http://wdr.doleta.gov/directives/>. The previously issued UIIBs will continue to be available at: <http://www.workforcesecurity.doleta.gov/>, under "Advisories."
4. **Action Required.** State Administrators are requested to distribute this advisory to appropriate program staff.
5. **Inquiries.** Inquiries should be directed to the appropriate ETA regional office.
6. **Attachments.**  
A-Summary of National Totals  
B-Analysis of ETA 581  
C-Data Tables 1-7 (a separate PDF file)

**Attachment A – Summary of National Totals**

**Summary of National Totals  
Selected Data from State ETA 581 Reports  
Quarter Ending March 31, 2005**

**Subject Employers - Nationally**

Total Number of Contributory Employers Reported:	7,151,387
Total Number of Reimbursing Employers Reported:	100,540
Total of all Liable and Active Employers Reported:	7,251,927

**Status Determination Promptness (Detailed on Table 1)**

	<u>Total Number of Determinations</u>	<u>% Completed in 90 Days or Less</u>	<u>% Completed in 180 Days or Less</u>
New Employers	253,993	81.3%	89.0%
Successor Employers	34,525	73.3%	83.0%

**Employer Report Filing (Detailed on Tables 2 & 3)**

	<u>% Filed Timely</u>	<u>% Secured</u>	<u>% Resolved</u>
Contributory Employers	88.9%	93.9%	96.8%
Reimbursing Employers	87.0%	94.3%	95.7%

**Receivables (Detailed on Table 4)  
Contributory & Reimbursable Combined**

Beginning Balance	\$791,629,412	New Receivables	\$555,343,383
Amount Liquidated	\$459,866,993	Declared Uncollectible	\$13,581,334
Removed Due to Age	\$94,849,407	Ending Balance	\$778,675,061

**National Audit Activity (Detailed on Tables 6 & 7)**

Audits Completed-objective	30,408	% of Audit Objective Completed-Qtr. <sup>1</sup>	86.2%
Large Employer Audits	851	Average Hours per Audit	4.5 Hours
Change Audits	12,678	Average Quarters Audited	7.1 qtrs.
Total Wages Under Reported	\$479,706,790	Contributions Under Reported	6,592,757
Total Wages Over Reported	\$139,543,064	Contributions Over Reported	\$1,248,176
Gross Change (wages)	\$619,249,854	Gross Change (contributions)	\$7,840,933
Employees discovered in audits that had been misclassified as independent contractors:			33,889

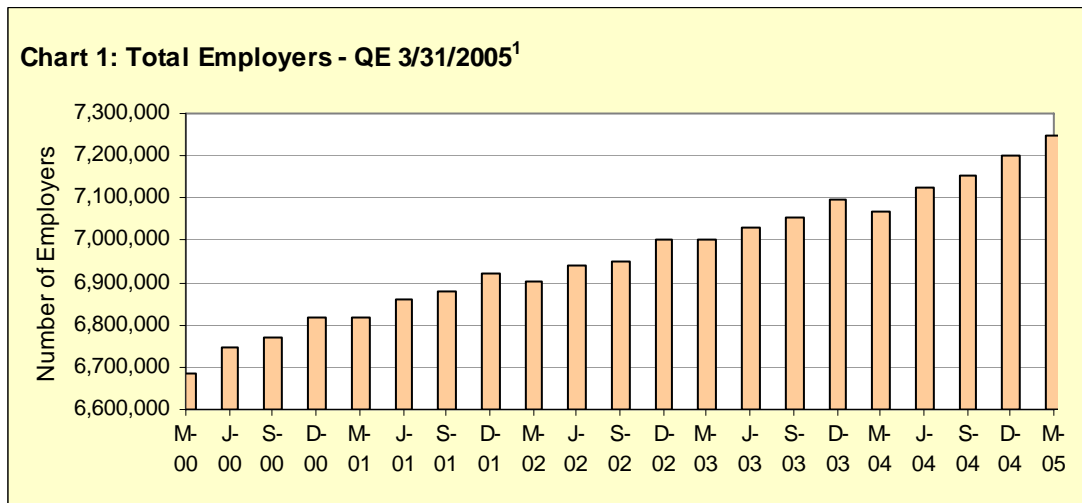
<sup>1</sup> During QE March 31, 2005, SWAs completed 86.2% of their quarterly objective of 35,275 audits.

## Attachment B – Analysis of ETA 581

### Analysis of ETA 581, Contribution Operations Data - Quarter Ending 03/31/2005

#### Subject Employers

The number of active employers subject to state unemployment compensation grew to 7,251,927 as of March 31, 2005. This represents a gain of 47,489 (0.66%) employers over the quarter ending (QE) December 31, 2004, and an increase of 185,200 (2.62%) since March 31, 2004<sup>1</sup>.



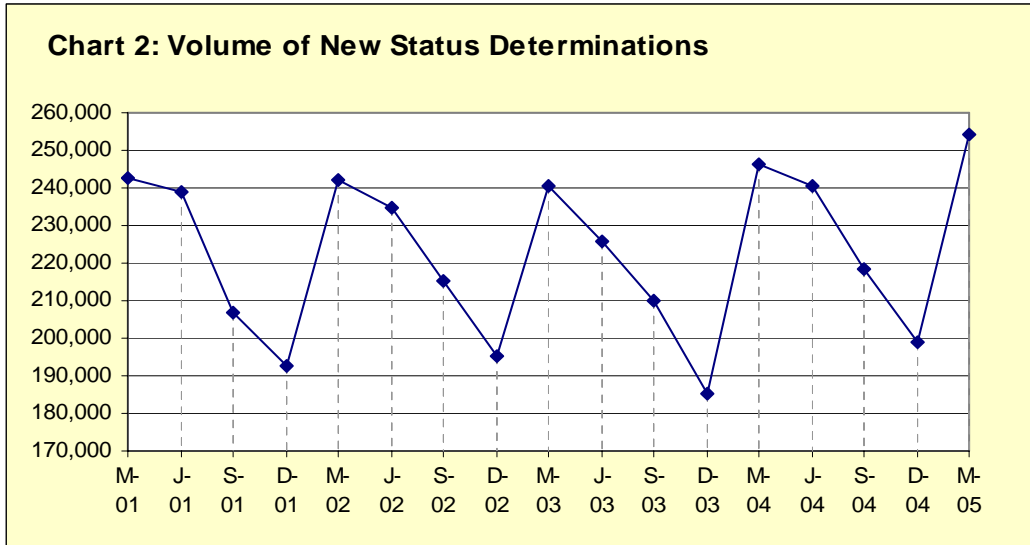
The 5-year growth of the number of employers nationally is displayed (Chart 1) above. The largest growth in the number of employers has occurred in California and Florida increasing by 363,955 (49%) and 145,655 (47%) employers, respectively, while Texas experienced slower growth of 94,274 (30%) employers. States with the highest percentage of growth over the same 15-year period (beginning with the count taken on March 31, 1990, and ending with data from March 31, 2005) were Utah (92%), Nevada (90%), and Idaho (75%). During the 15-year period, Florida has become the nation's third largest state in number of employers, moving past Texas and gaining on second place New York. New York also experienced slower growth during the 15-year period of only 39,944 employers (9%). If current growth patterns continue, Florida's number of active employers may surpass those in New York by 2008.

#### Status Determinations: New Employers

State workforce agencies reported having made 253,993 new status determinations during the quarter, the highest volume since the QE June 30, 2000. Status determinations include all determinations of new liability plus determinations that reactivate temporarily inactive accounts. Compared to the QE 12/31/2004,

<sup>1</sup> The employer totals represented on Chart 1 prior to QE 12/30/2004 do not include approximately 3,295 employers in the VI.

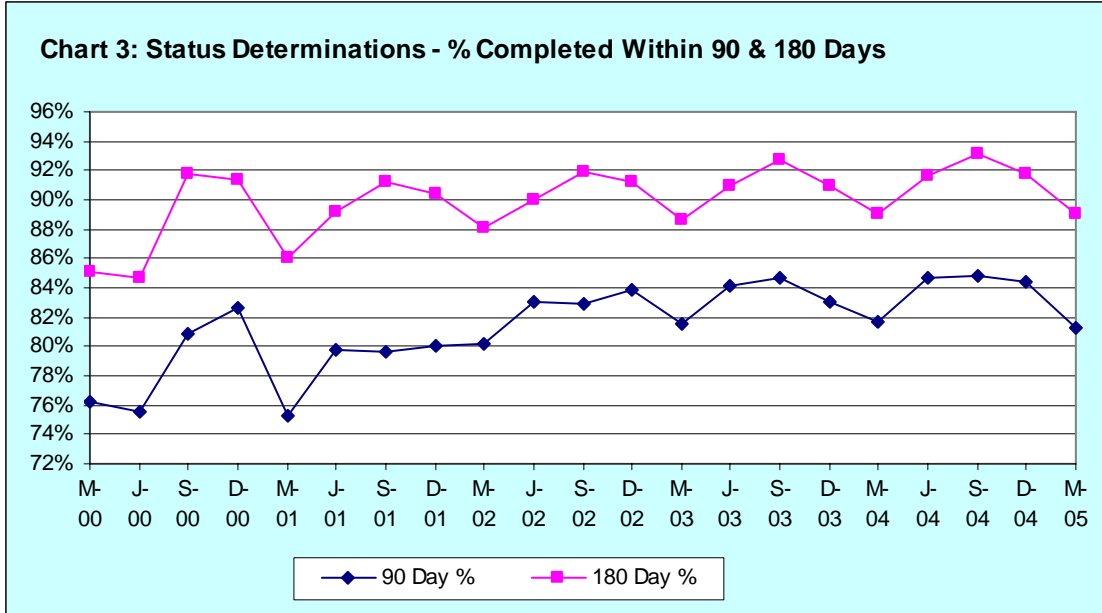
determinations increased 54,875 (28%), and compared to the QE 3/31/2004, the increase was 7,642 (3%). Chart 2 below illustrates the typical surge of new status determinations that occurs during the January – March quarters.



During fiscal year ending September 30, 2005, the State Quality Service Plan (SQSP) requires that SWAs make at least 70% of their status determinations within ninety days of the end of the quarter in which it was determined that the employer met a threshold of liability under state law. Forty-eight of the 53 reporting states and territories reported percentages of 70% or greater. Only Puerto Rico, Iowa, Kansas, and Arizona did not meet this requirement.

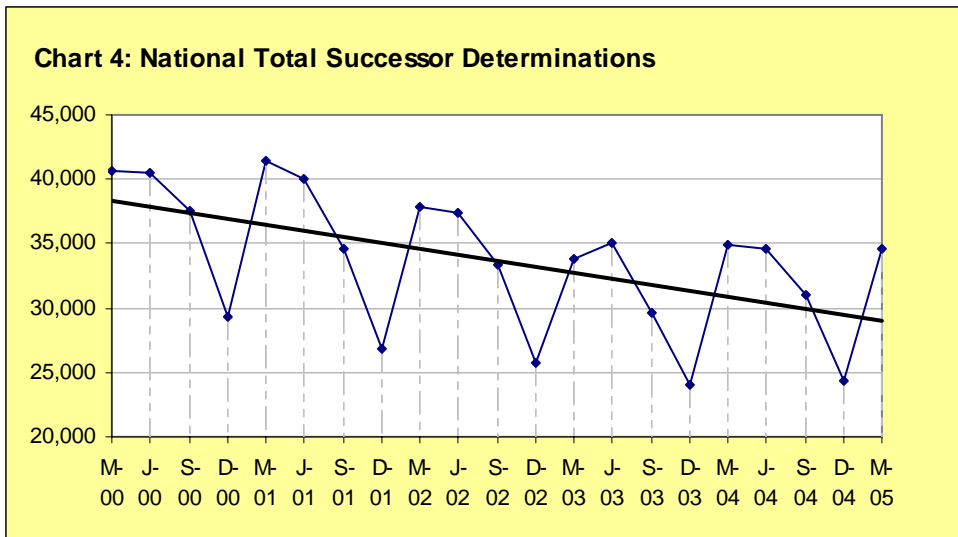
ETA strives to meet national Government Performance and Results Act (GPRA) goals for establishing employer tax accounts promptly. The ETA GPRA goal for fiscal year 2005 (10/1/2004 – 9/30/2005) is 82.4%. Individually, 22 states were successful in meeting the 82.4% GPRA goal for determinations completed during January, February and March 2005. The aggregate national percentage (ETA's goal) for the quarter was 81.3%, 1.1 percentage points below the GPRA objective. As the volume of determinations declines for quarters ending June 30 and September 30, performance in this area should improve.

Charts 2 and 3 together illustrate how the aggregate national quarterly percentage for the 90-day measure dropped from 84.4% for the QE 12/31/2004 (low volume of 199,079 determinations on Chart 2) to 81.3% for the QE 3/31/2005 (high volume of 253,993 determinations on Chart 2). As the volume of determinations increases, performance normally declines.

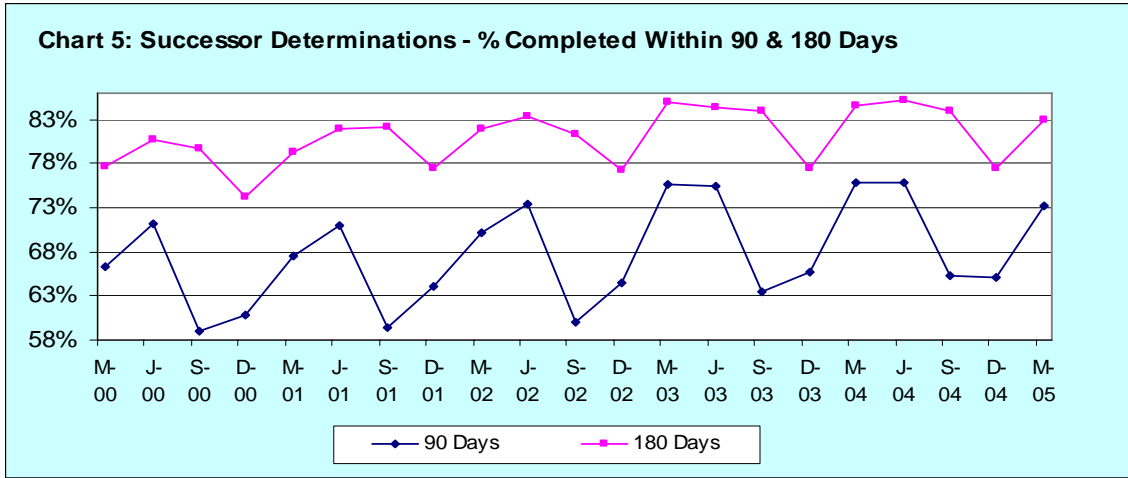


**Status Determinations of Successor Employers**

SWAs made 34,525 successor determinations during the quarter. Due to the complexity of these determinations, the time lapse from the date of the change in ownership to the determination date is longer on average than for regular new liability determinations.

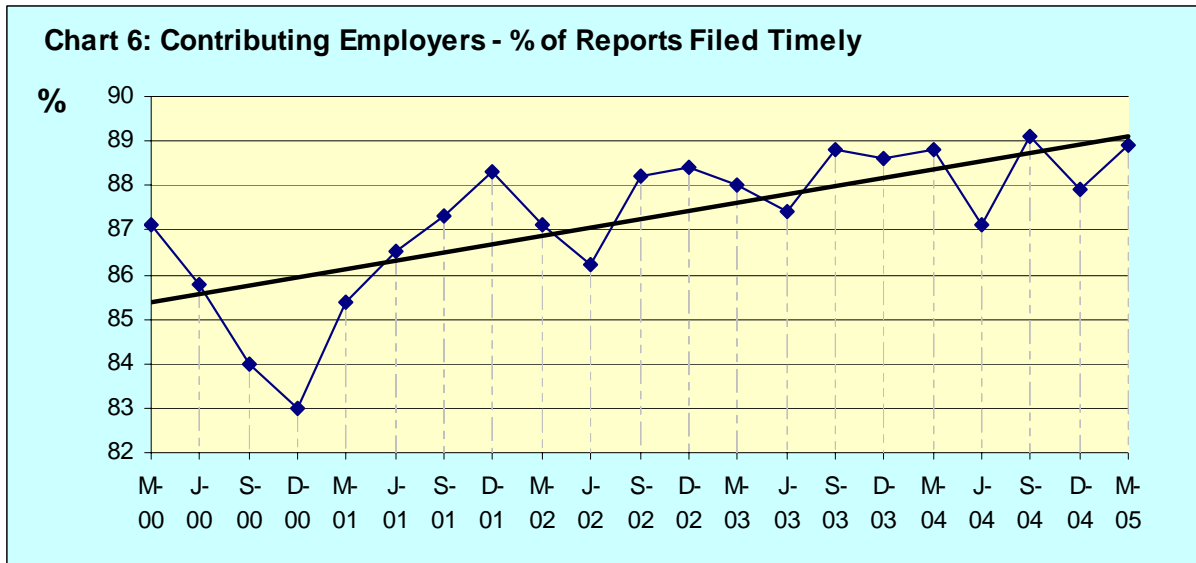


For the Q/E 3/31/2005, approximately 73.3% of all successor determinations were made timely, i.e. within 90 days of the end of the quarter in which the change of ownership occurred, compared to 81.3% for the new employer determinations. Approximately 83% of those successorship determinations were made within 180 days as shown on Chart 5 below.



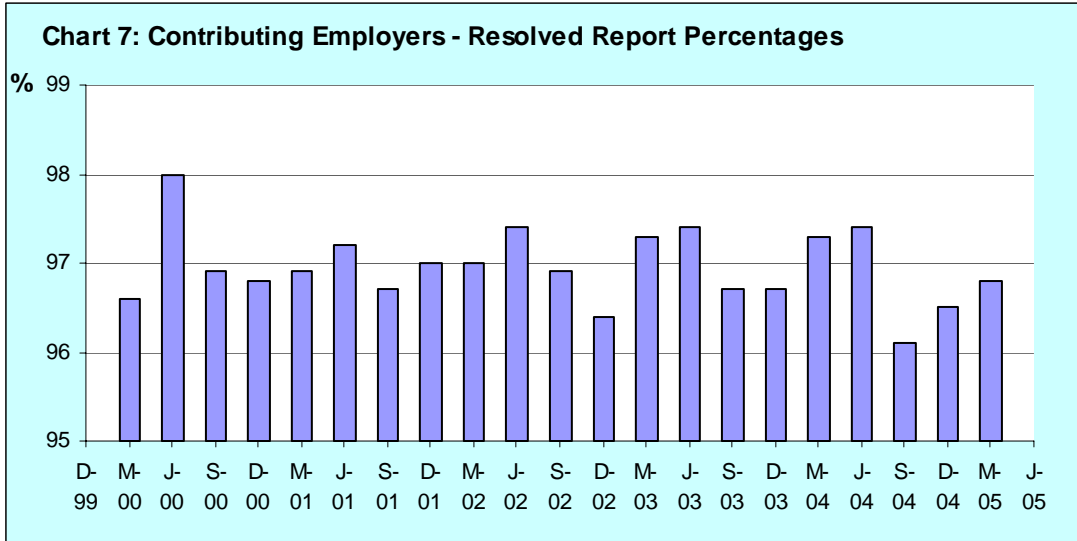
**Filing Reports – Contributory and Reimbursing Employers**

SWAs distributed over 7.1 million tax reports to employers for the QE December 31, 2004, which were due in most states at the end of January 2005. Employers completed and returned 88.9% of the reports by the due date (timely reports), and as of March 31, 2005, mostly due to state collection efforts, approximately 93.9% of the reports had been filed (secured reports). The upward trend line in Chart 6 illustrates the continuing improvement that SWAs and employers together are making to improve the percentages of tax reports that are filed timely. Timely filing of reports is important because it enables SWAs to get wage data for workers entered into their data bases before the wages are needed for computing benefit claims. This enables SWAs to compute monetary eligibility and to pay benefits in a timely and efficient manner.

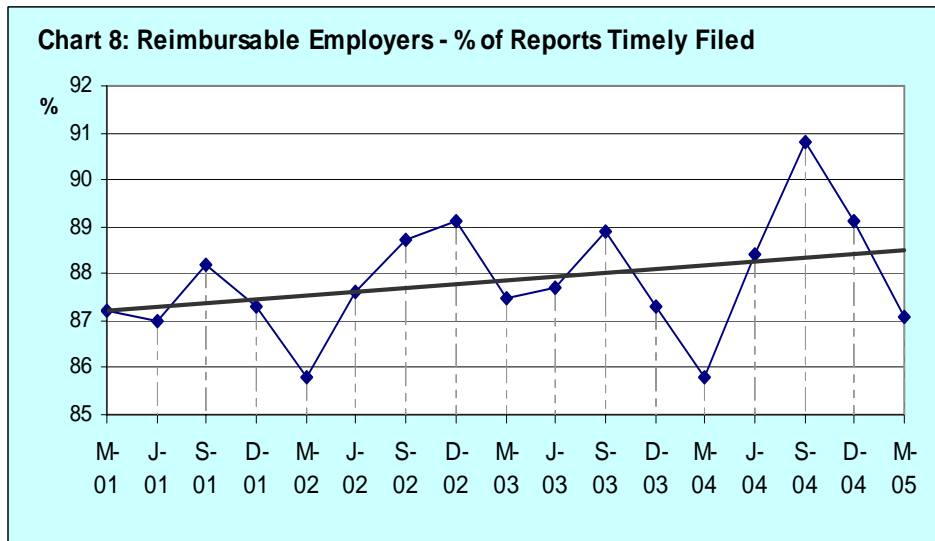


Resolved reports are also counted and reported by SWAs. Resolved reports include all timely and secured reports from the previous quarter ETA 581 report, plus all reports

that are resolved through legal action or the assessment process, as well as reports that are determined to be not due as a result of business closures, successorships, etc. during the current ETA 581 reporting period. The resolved reports count for the ETA 581 report quarter ending March 31, 2005, is a count of the tax reports that report wages paid during the quarter ending 9/30/2004 (two quarters back) that are resolved by March 31, 2005. States have an additional 90 days after the secured count ends to resolve reports that are still delinquent. The national aggregate percentage of resolved reports is quite high, usually between 96% and 98% as shown on Chart 8 below.



Reimbursing employers were mailed 91,532 reports (see Table 3, Attachment C) for the quarter ending December 31, 2004. The reports were to be filed in most states by the end of January 2005. Currently, 51 of the 53 states distribute and collect wage reports

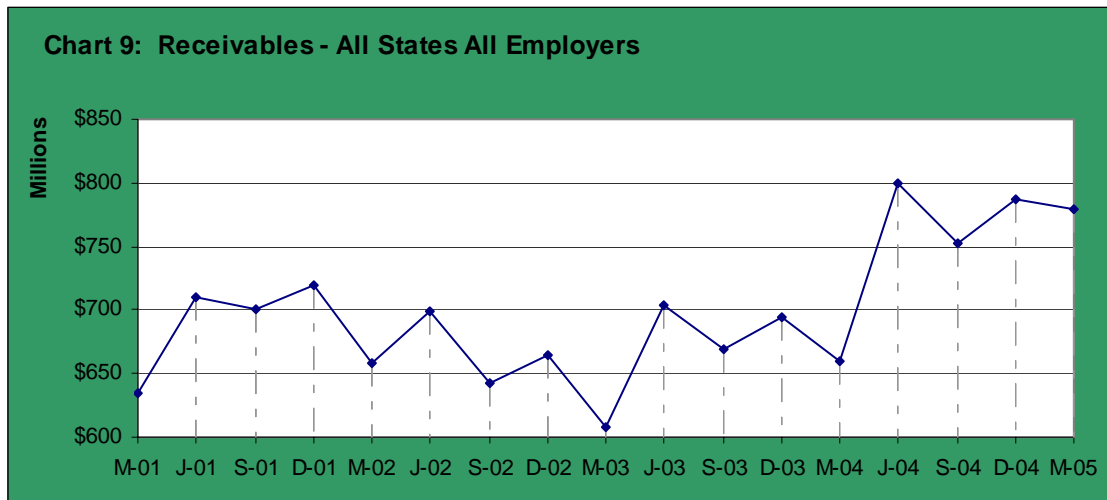


from reimbursing employers, with Massachusetts and Michigan being the two remaining exceptions. Delaware has recently begun collecting reports from reimbursing employers. SWAs reported that 87.0% of their reimbursing employers filed

timely reports. By the end of the report quarter an additional 7.3% of the reports were secured bringing the timely and secured percentage to 94.3%.

## Total Receivables – Contributory and Reimbursable Employers Combined

Receivables for contributory and reimbursable employers combined declined by approximately \$8 million (about 1.0%). However, compared to the QE 3/31/2004, receivables are up by \$119 million (about 18%). Typically, receivables decline in the first quarter because employers reach the low point of their taxable wages for the year by the end of the fourth quarter, which is processed during the first quarter ETA 581 report period. This is graphically illustrated in Chart 9 below. The March quarters are the low point for each of the calendar years of 2001, 2003, and 2004. Another increase in receivables is anticipated for the QE June 30, 2005.



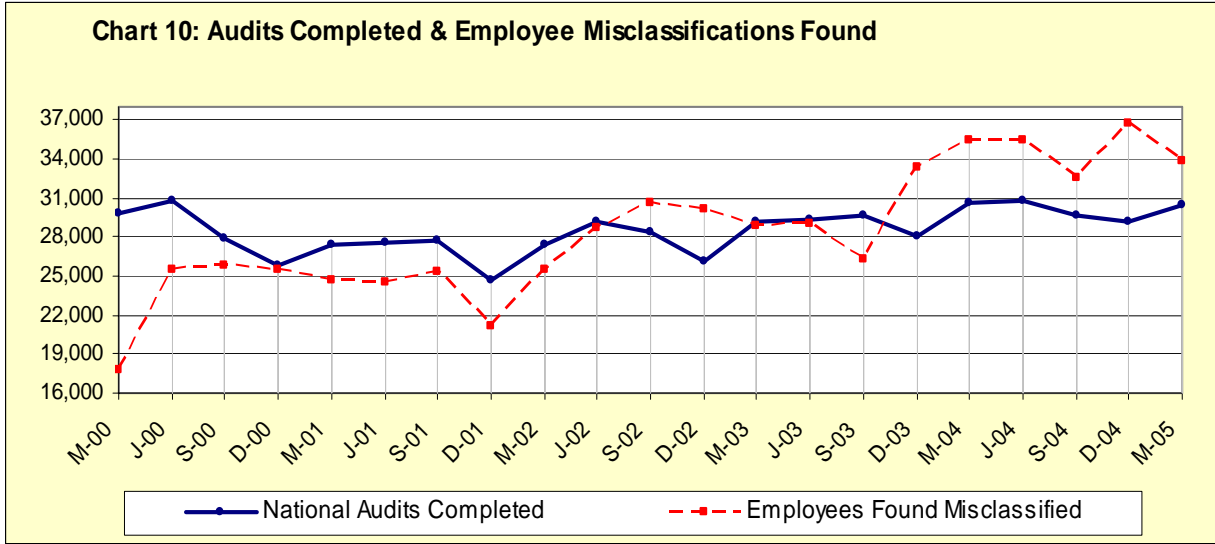
Individual states reporting increases in receivables of ten million dollars or more for the year between the quarters ending March 31, 2004, and March 31, 2005, were: California - \$37,285,913 (43%); Florida - \$17,537,448 (29%); Mississippi - \$16,946,000 (72%); and North Carolina - \$15,505,012 (121%). New York reported a decline of \$14,872,587 (19%).

Concerning Chart 9, it should be noted that Alaska, due to technical difficulties, reported zero receivables for both of the quarters used in these comparisons, and although the Virgin Islands reported receivables of \$339,048 for the QE 3/31/2005, no receivables were reported for the QE 3/31/2004 due to a report not being filed.

### Audit Activity

As illustrated on Chart 10 below, SWAs completed 30,408 audits, 86.2% of the quarterly national objective of 35,275 audits.





During the quarter, auditors discovered 33,889 employees that had been misclassified as independent contractors, averaging about 1.1 misclassifications per audit. Although emphasis is placed on counting and reporting employee misclassifications, other errors are also discovered and corrected during examinations of employer's wage records. Chart 11 below provides a visual account of the growth in under reported total wage adjustments reported by SWAs for all types of errors (including misclassifications) that were discovered and adjusted during the quarter. Perhaps some of this increase can be attributed to the increase in the number of audits completed per quarter (see Chart 10).

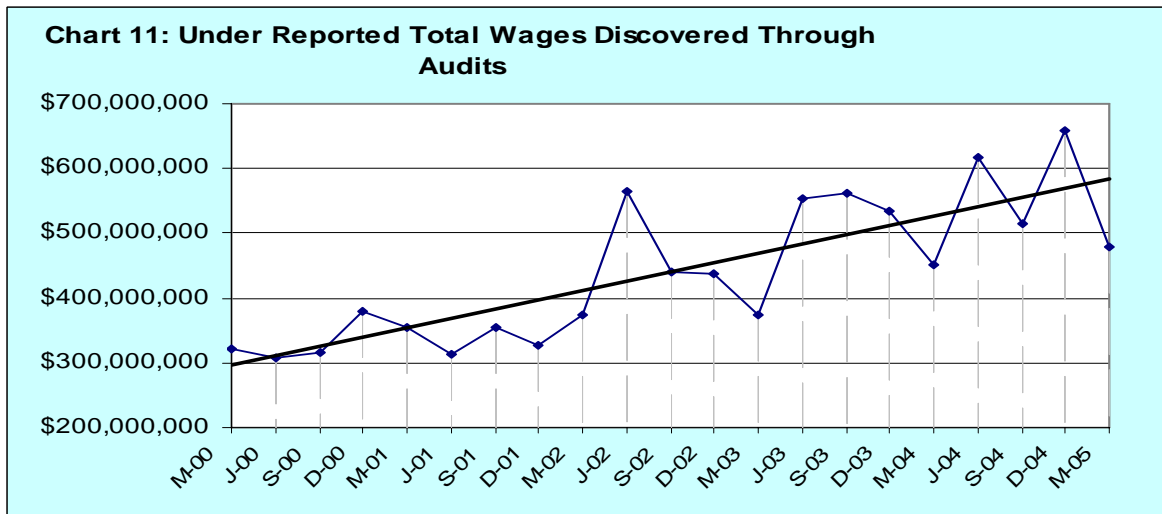


Table 1, page 1

STATUS DETERMINATION PROMPTNESS  
Quarter Ending 3/31/2005

10/26/2005

State	New Employers			Successor Employers		
	Number Determinations	% Within 90 Days	% Within 180 Days	Number Determinations	% Within 90 Days	% Within 180 Days
Connecticut	2,423	85.1%	89.8%	898	74.9%	81.6%
Maine	1,123	78.3%	88.2%	283	83.0%	90.1%
Massachusetts	4,584	78.3%	89.2%	553	83.0%	91.5%
New Hampshire	1,256	81.8%	87.6%	273	81.7%	87.9%
New Jersey	8,382	74.8%	85.4%	976	38.4%	41.9%
New York	13,966	89.2%	95.5%	1,169	83.1%	90.3%
Puerto Rico	993	53.7%	72.4%	109	62.4%	74.3%
Rhode Island	1,108	95.3%	97.2%	335	77.0%	81.5%
Vermont	549	76.7%	86.2%	206	85.9%	95.1%
Virgin Islands	24	100.0%	100.0%	0	0.0%	0.0%
REGION 01	34,408	82.3%	90.5%	4,802	71.6%	78.1%
Delaware	971	79.1%	87.0%	48	81.3%	87.5%
District of Columbia	1,298	79.4%	85.6%	59	67.8%	76.3%
Maryland	6,252	76.2%	80.2%	626	95.2%	96.8%
Pennsylvania	11,191	70.9%	82.3%	2,320	66.3%	80.4%
Virginia	7,082	76.8%	85.8%	1,283	70.8%	80.1%
West Virginia	995	86.9%	91.4%	274	82.5%	89.4%
REGION 02	27,789	74.8%	83.3%	4,610	72.6%	83.1%
Alabama	2,780	79.4%	87.2%	675	73.2%	90.4%
Florida	19,042	76.5%	88.9%	738	80.9%	92.4%
Georgia	9,403	91.9%	95.2%	1,242	69.3%	78.4%
Kentucky	2,892	83.3%	89.7%	725	70.2%	77.1%
Mississippi	1,742	78.5%	86.1%	415	85.8%	93.3%
North Carolina	6,884	75.4%	89.2%	990	67.7%	76.7%
South Carolina	3,394	87.1%	92.3%	642	92.7%	96.6%
Tennessee	4,337	79.8%	88.0%	839	79.0%	86.5%
REGION 03	50,474	80.8%	90.1%	6,266	75.7%	84.9%
Arkansas	2,375	81.9%	90.0%	392	89.8%	94.6%
Colorado	7,357	96.1%	98.8%	406	88.2%	91.4%
Louisiana	2,754	81.2%	87.4%	839	79.7%	87.8%
Montana	1,388	87.0%	92.4%	157	91.7%	96.2%
New Mexico	1,485	85.2%	91.4%	3	33.3%	100.0%
North Dakota	444	72.3%	83.1%	170	81.8%	92.9%
Oklahoma	2,411	79.2%	88.7%	409	64.3%	80.7%
South Dakota	595	83.0%	88.7%	229	83.4%	96.1%
Texas	15,962	77.9%	85.7%	1,875	77.9%	87.6%
Utah	3,418	87.9%	90.9%	407	88.2%	93.6%
Wyoming	721	85.4%	89.7%	256	58.6%	64.1%
REGION 04	38,910	83.5%	89.7%	5,143	79.5%	88.0%

Table 1, page 2

STATUS DETERMINATION PROMPTNESS  
Quarter Ending 3/31/2005

10/26/2005

STATE	New Employers			Successor Employers		
	Number Determinations	% Within 90 Days	% Within 180 Days	Number Determinations	% Within 90 Days	% Within 180 Days
Illinois	7,598	77.0%	90.0%	1,732	68.5%	83.3%
Indiana	4,304	80.2%	87.4%	923	75.5%	79.0%
Iowa	1,729	63.7%	79.8%	580	54.1%	77.4%
Kansas	2,227	69.3%	82.4%	443	76.7%	88.9%
Michigan	7,396	80.3%	88.7%	1,236	44.2%	60.1%
Minnesota	4,107	86.1%	90.7%	666	89.9%	93.2%
Missouri	4,459	71.5%	86.8%	1,267	61.0%	78.5%
Nebraska	1,480	77.7%	84.2%	350	89.7%	95.1%
Ohio	6,102	88.4%	93.0%	796	55.3%	72.0%
Wisconsin	3,925	71.3%	86.5%	747	83.9%	90.4%
REGION 05	43,327	78.3%	88.4%	8,740	66.8%	79.6%
Alaska	490	85.1%	90.2%	113	72.6%	84.1%
Arizona	5,256	37.1%	62.6%	1,202	45.7%	64.5%
California	34,864	90.3%	92.5%	572	74.0%	81.1%
Hawaii	1,139	90.6%	94.4%	102	79.4%	86.3%
Idaho	2,572	86.8%	90.4%	304	85.9%	94.4%
Nevada	3,140	88.8%	92.8%	398	74.1%	84.4%
Oregon	4,082	83.5%	91.1%	881	93.0%	96.3%
Washington	7,542	91.1%	94.8%	1,392	97.2%	98.6%
REGION 06	59,085	84.9%	90.0%	4,964	77.8%	85.9%
US TOTAL	253,993	81.3%	89.0%	34,525	73.3%	83.0%

Table 2, page 1

FILING REPORTS - CONTRIBUTORY EMPLOYERS  
Quarter Ending 3/31/2005

10/26/2005

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Connecticut	95,884	92.4%	93.8%	94,889	97.1%
Maine	39,241	95.1%	98.6%	39,092	100.4%
Massachusetts	175,958	89.7%	93.6%	175,292	102.9%
New Hampshire	39,228	94.6%	98.9%	38,895	99.7%
New Jersey	254,894	84.6%	86.9%	254,996	88.3%
New York	471,382	91.4%	101.2%	470,308	103.8%
Puerto Rico*	59,628	53.6%	61.7%	59,332	0.0%
Rhode Island	31,986	93.9%	97.0%	31,881	98.7%
Vermont	20,477	94.1%	99.8%	20,393	102.1%
Virgin Islands	3,161	68.3%	77.4%	0	
REGION 01	1,191,839	88.2%	94.1%	1,185,078	94.4%
Delaware*	25,495	78.2%	88.8%	25,656	0.3%
District of Columbia	26,927	92.0%	93.5%	26,744	98.5%
Maryland	135,789	88.4%	92.3%	134,556	99.4%
Pennsylvania	269,200	92.9%	95.1%	268,060	96.8%
Virginia	171,521	89.6%	91.9%	170,511	98.7%
West Virginia	36,067	92.8%	100.7%	36,030	103.6%
REGION 02	664,999	90.5%	93.7%	661,557	94.5%
Alabama	85,491	90.9%	95.1%	84,885	96.9%
Florida	446,002	83.9%	90.7%	439,851	102.7%
Georgia	201,459	88.9%	93.0%	201,924	99.2%
Kentucky	81,656	88.8%	94.0%	81,402	98.1%
Mississippi	53,293	90.4%	96.3%	53,216	100.5%
North Carolina	180,851	89.9%	97.4%	180,419	102.0%
South Carolina	92,196	90.1%	95.6%	91,593	97.6%
Tennessee	108,563	95.7%	99.1%	107,917	102.7%
REGION 03	1,249,511	88.1%	93.9%	1,241,207	100.9%
Arkansas	60,911	90.2%	97.1%	60,483	99.2%
Colorado	145,525	87.6%	91.3%	143,840	96.4%
Louisiana	94,523	84.1%	91.2%	94,459	103.3%
Montana	33,693	92.5%	98.6%	33,796	99.9%
New Mexico	41,685	90.3%	93.1%	41,545	95.5%
North Dakota	18,106	101.3%	106.5%	17,937	108.3%
Oklahoma	76,108	89.9%	98.2%	75,533	102.5%
South Dakota	22,960	96.1%	101.8%	22,791	102.9%
Texas	401,363	95.4%	101.4%	399,349	102.9%
Utah	60,572	94.2%	98.8%	59,982	101.7%
Wyoming	19,551	71.4%	77.0%	19,507	79.2%
REGION 04	974,997	91.6%	97.4%	969,222	100.8%

\* Delaware and Puerto Rico are currently unable to report this line accurately due to programing issues.

Table 2, page 2

FILING REPORTS - CONTRIBUTORY EMPLOYERS  
Quarter Ending 3/31/2005

10/26/2005

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Illinois	281,066	90.2%	95.8%	279,901	98.4%
Indiana	123,609	90.8%	94.4%	123,343	95.3%
Iowa	67,177	93.9%	96.8%	67,130	99.7%
Kansas	68,696	90.0%	98.4%	68,385	99.7%
Michigan	207,609	78.2%	90.4%	209,183	89.9%
Minnesota	130,421	92.8%	96.5%	129,356	100.9%
Missouri	132,149	70.6%	100.3%	130,901	106.2%
Nebraska	44,705	96.6%	100.2%	44,442	102.4%
Ohio	226,403	92.8%	97.9%	225,503	99.0%
Wisconsin	122,094	93.6%	97.0%	121,620	100.5%
REGION 05	1,403,929	88.0%	96.1%	1,399,764	98.4%
Alaska	16,799	91.9%	95.9%	16,898	98.6%
Arizona	109,403	93.9%	98.1%	109,503	102.0%
California	1,071,238	88.0%	88.0%	1,052,450	89.7%
Hawaii	29,595	88.9%	95.6%	29,432	98.9%
Idaho	42,748	90.9%	98.3%	42,243	100.1%
Nevada	51,139	92.4%	98.2%	50,523	99.9%
Oregon	101,537	88.8%	94.1%	100,443	97.2%
Washington	196,545	86.4%	89.5%	193,481	96.4%
REGION 06	1,619,004	88.5%	90.1%	1,594,973	92.7%
US TOTAL	7,104,279	88.9%	93.9%	7,051,801	96.8%

Table 3, page 1

FILING REPORTS - REIMBURSING EMPLOYERS  
Quarter Ending 3/31/2005

10/26/2005

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Connecticut	1,427	91.0%	93.3%	1,429	95.9%
Maine	1,063	96.3%	98.7%	1,066	99.6%
Massachusetts**	INA	INA	INA	INA	INA
New Hampshire	923	95.8%	98.5%	922	99.6%
New Jersey	1,969	92.9%	94.0%	1,965	94.8%
New York	10,476	62.9%	83.8%	10,442	83.4%
Puerto Rico	450	18.4%	36.0%	449	0.0%
Rhode Island	1,267	97.2%	98.1%	1,267	97.2%
Vermont	858	95.8%	100.1%	860	100.1%
Virgin Islands***	95	32.6%	33.7%	INA	INA
REGION 01	18,528	74.5%	87.5%	18,400	87.3%
Delaware*	INA	INA	INA	INA	INA
District of Columbia	497	90.3%	92.4%	498	93.6%
Maryland	1,549	95.9%	97.0%	1,539	99.4%
Pennsylvania	6,653	95.8%	97.5%	6,640	99.5%
Virginia	1,264	95.0%	96.8%	1,260	99.7%
West Virginia	763	95.8%	98.8%	760	100.5%
REGION 02	10,726	95.5%	97.2%	10,697	99.3%
Alabama	1,160	94.2%	98.8%	1,159	98.9%
Florida	3,068	90.5%	94.2%	3,047	96.8%
Georgia	1,520	93.6%	96.2%	1,506	100.7%
Kentucky	1,390	77.3%	81.4%	1,388	98.4%
Mississippi	824	89.9%	97.6%	823	98.4%
North Carolina	1,747	91.9%	98.3%	1,740	100.3%
South Carolina	744	91.4%	96.6%	744	97.2%
Tennessee	1,290	96.5%	98.8%	1,256	103.0%
REGION 03	11,743	90.6%	94.9%	11,663	99.0%
Arkansas	867	94.3%	99.0%	873	99.4%
Colorado	854	92.9%	96.6%	860	98.6%
Louisiana	1,561	71.9%	83.2%	1,555	92.0%
Montana	877	96.7%	99.9%	877	100.0%
New Mexico	556	93.0%	95.5%	557	98.2%
North Dakota	1,071	99.3%	101.0%	1,065	101.8%
Oklahoma	919	98.0%	98.7%	921	101.6%
South Dakota	753	98.1%	100.1%	747	100.7%
Texas	3,320	99.0%	101.2%	3,316	102.8%
Utah	546	93.0%	98.4%	543	100.0%
Wyoming	520	94.0%	98.3%	521	99.2%
REGION 04	11,844	93.6%	97.4%	11,835	99.8%

Table 3, page 2

FILING REPORTS - REIMBURSING EMPLOYERS  
Quarter Ending 3/31/2005

10/26/2005

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Illinois	4,142	96.9%	99.5%	4,135	100.6%
Indiana	2,137	93.9%	97.1%	2,126	98.7%
Iowa	2,177	97.3%	98.9%	2,179	100.0%
Kansas	545	94.1%	99.3%	544	99.6%
Michigan**	INA	INA	INA	INA	INA
Minnesota	4,017	59.5%	96.7%	4,018	98.4%
Missouri	2,299	65.2%	100.8%	2,299	101.5%
Nebraska	1,456	98.1%	100.3%	1,472	100.4%
Ohio	4,971	90.6%	92.7%	4,957	94.0%
Wisconsin	3,794	95.2%	98.5%	3,797	99.9%
REGION 05	25,538	86.5%	97.5%	25,527	98.7%
Alaska	176	94.3%	98.3%	175	97.7%
Arizona	750	95.1%	98.0%	750	99.5%
California	6,152	88.1%	88.2%	6,154	87.3%
Hawaii	196	89.3%	99.5%	196	100.0%
Idaho	927	94.4%	99.6%	925	100.3%
Nevada	285	77.5%	97.9%	283	100.7%
Oregon	2,577	90.3%	94.0%	2,575	95.3%
Washington	2,090	90.6%	92.2%	2,068	94.3%
REGION 06	13,153	89.7%	91.8%	13,126	92.2%
US TOTAL	91,532	87.0%	94.3%	91,248	95.7%

\* Delaware is now reporting this data but due to technical problems they were unable to report the resolved reports count accurately.

\*\* Massachusetts and Michigan are unable to provide this data for reimbursing employers.

\*\*\* Due to technical problems the VI was unable to report accurate data for resolved reports.

Table 4, page 1

COLLECTION ACTIVITIES  
(Contributory and Reimbursable Receivables)  
Quarter Ending 3/31/2005

10/26/2005

State	Balance at Beginning of Period	Amounts Determined Receivable	Amounts Liquidated	Amounts Declared Uncollectible	Removed End of Period	Balance at End of Period
Connecticut	\$7,367,813	\$3,011,893	\$3,649,853	\$21,992	\$593,099	\$6,114,762
Maine	\$746,473	\$826,741	\$804,261	\$258	\$90,031	\$678,664
Massachusetts	\$18,385,057	\$15,259,693	\$15,864,836	\$36,981	\$2,221,479	\$15,521,454
New Hampshire	\$388,380	\$252,023	\$275,930	\$0	\$41,360	\$323,113
New Jersey	\$57,925,415	\$23,065,220	\$21,922,003	\$0	\$7,336,134	\$51,732,498
New York	\$97,600,275	\$42,865,516	\$58,442,030	\$2,300,158	\$16,235,958	\$63,487,645
Puerto Rico	\$27,099,732	\$6,420,410	\$2,414,521	\$0	\$4,328,810	\$26,776,811
Rhode Island	\$2,479,716	\$2,192,658	\$2,719,994	\$0	\$15,572	\$1,936,808
Vermont	\$343,121	\$709,406	\$542,994	\$16,907	\$197,242	\$295,384
Virgin Islands	\$358,233	\$53,896	\$35,557	\$0	\$37,524	\$339,048
REGION 01	\$212,694,215	\$94,657,456	\$106,671,979	\$2,376,296	\$31,097,209	\$167,206,187
Delaware	\$2,743,943	\$3,331,781	\$2,911,860	\$799	\$483,808	\$2,679,257
District of Columbia	\$3,656,609	\$1,200,734	\$1,085,053	\$0	\$631,426	\$3,140,864
Maryland	\$15,806,895	\$19,190,662	\$19,760,738	\$0	\$875,280	\$14,361,539
Pennsylvania	\$42,039,287	\$22,940,734	\$15,245,948	\$4,030,533	\$4,238,737	\$41,464,803
Virginia	\$13,429,167	\$5,958,323	\$2,701,186	\$209,516	\$2,339,330	\$14,137,458
West Virginia	\$3,129,535	\$1,724,409	\$1,447,805	\$105,997	\$487,221	\$2,812,921
REGION 02	\$80,805,436	\$54,346,643	\$43,152,590	\$4,346,845	\$9,055,802	\$78,596,842
Alabama	\$4,384,626	\$6,440,206	\$4,343,965	\$0	\$733,178	\$5,747,689
Florida	\$81,045,417	\$43,778,692	\$37,455,742	\$2,169,894	\$7,776,634	\$77,421,839
Georgia	\$13,612,554	\$23,851,974	\$25,151,107	\$21,538	\$306,845	\$11,985,038
Kentucky	\$8,627,700	\$5,679,075	\$3,387,007	\$41,881	\$1,686,763	\$9,191,124
Mississippi	\$39,411,034	\$14,381,972	\$10,528,697	\$219,128	\$2,487,459	\$40,557,722
North Carolina	\$28,884,591	\$22,840,727	\$22,410,520	\$71,518	\$959,390	\$28,283,890
South Carolina	\$6,296,762	\$3,102,815	\$3,296,326	\$34,016	\$0	\$6,069,235
Tennessee	\$7,869,992	\$3,721,282	\$3,918,197	\$153,181	\$739,134	\$6,780,762
REGION 03	\$190,132,676	\$123,796,743	\$110,491,561	\$2,711,156	\$14,689,403	\$186,037,299
Arkansas	\$3,518,371	\$4,908,832	\$3,229,108	\$0	\$398,927	\$4,799,168
Colorado	\$4,441,869	\$49,015,937	\$47,937,583	\$168,343	\$571,967	\$4,779,913
Louisiana	\$10,503,932	\$5,738,541	\$5,076,552	\$0	\$1,088,872	\$10,077,049
Montana	\$2,093,751	\$881,695	\$745,573	\$2,115	\$275,093	\$1,952,665
New Mexico	\$2,928,856	\$1,172,351	\$772,164	\$18,211	\$172,832	\$3,138,000
North Dakota	\$692,546	\$470,162	\$366,670	\$0	\$58,235	\$737,803
Oklahoma	\$7,893,844	\$6,093,483	\$4,236,441	\$0	\$489,523	\$9,261,363
South Dakota	\$236,608	\$61,385	\$47,858	\$2,454	\$0	\$247,681
Texas	\$24,988,458	\$51,805,506	\$41,080,414	\$381,612	\$4,477,458	\$30,854,480
Utah	\$1,141,177	\$2,134,143	\$1,917,264	\$265,165	\$0	\$1,092,891
Wyoming	\$1,125,725	\$2,662,985	\$2,572,228	\$0	\$89,459	\$1,127,023
REGION 04	\$59,565,137	\$124,945,020	\$107,981,855	\$837,900	\$7,622,366	\$68,068,036



Table 4, page 2

COLLECTION ACTIVITIES  
(Contributory and Reimbursable Receivables)  
Quarter Ending 3/31/2005

10/26/2005

State	Balance at Beginning of Period	Amounts Determined Receivable	Amounts Liquidated	Amounts Declared Uncollectible	Removed End of Period	Balance at End of Period
Illinois	\$17,975,753	\$8,378,045	\$6,153,934	\$0	\$3,057,961	\$17,141,903
Indiana	\$10,922,122	\$4,130,896	\$2,728,904	\$49	\$2,891,293	\$9,432,772
Iowa	\$4,787,255	\$2,165,206	\$1,957,842	\$0	\$440,283	\$4,554,336
Kansas	\$3,210,443	\$8,425,184	\$7,670,568	\$36,595	\$0	\$3,928,464
Michigan	\$35,001,587	\$10,959,353	\$9,727,934	\$0	\$5,784,133	\$30,448,873
Minnesota	\$20,186,572	\$15,452,368	\$9,559,425	\$46,548	\$2,460,825	\$23,572,142
Missouri	\$9,147,262	\$5,207,329	\$5,119,614	\$194,968	\$1,007,566	\$8,032,443
Nebraska	\$1,024,871	\$3,490,542	\$3,420,812	\$86,461	\$99,016	\$909,124
Ohio	\$15,961,606	\$6,589,978	\$6,659,255	\$5,360	\$1,535,017	\$14,351,952
Wisconsin	\$7,471,257	\$6,688,597	\$4,732,232	\$2,199,892	\$873,787	\$6,353,943
REGION 05	\$125,688,728	\$71,487,498	\$57,730,520	\$2,569,873	\$18,149,881	\$118,725,952
Alaska*	INA	INA	INA	INA	INA	INA
Arizona	\$3,660,218	\$1,978,965	\$1,364,543	\$0	\$742,916	\$3,531,724
California	\$88,889,574	\$64,261,347	\$17,756,875	\$175,141	\$10,738,747	\$124,480,158
Hawaii	\$4,233,232	\$2,518,670	\$1,404,700	\$30	\$560,812	\$4,786,360
Idaho	\$668,971	\$1,751,265	\$1,605,015	\$0	\$62,164	\$753,057
Nevada	\$4,228,678	\$4,023,864	\$2,782,839	\$850	\$572,055	\$4,896,798
Oregon	\$8,236,377	\$8,306,336	\$6,776,989	\$11,238	\$621,310	\$9,133,176
Washington	\$12,826,170	\$3,269,576	\$2,147,527	\$552,005	\$936,742	\$12,459,472
REGION 06	\$122,743,220	\$86,110,023	\$33,838,488	\$739,264	\$14,234,746	\$160,040,745
US TOTAL	\$791,629,412	\$555,343,383	\$459,866,993	\$13,581,334	\$94,849,407	\$778,675,061

\* Alaska was unable to provide accurate information for this function this quarter.

Table 5, page 1

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES  
(Contributory and Reimbursable Receivables)  
Quarter Ending 3/31/2005

10/26/2005

State - Region	Total Receivables End of Period	6 Months or less %	7- 9 Months %	10-12 Months %	13-15 Months %	Over 15 Months %
Connecticut	\$6,114,762	35.9	18.0	20.2	6.3	19.6
Maine	\$678,664	42.4	14.8	12.6	10.3	19.9
Massachusetts	\$15,521,454	36.0	19.8	24.6	3.8	15.8
New Hampshire	\$323,113	42.4	14.3	13.1	4.9	25.3
New Jersey	\$51,732,498	35.9	14.3	15.2	11.0	23.5
New York	\$63,487,645	22.2	12.1	29.3	10.1	26.3
Puerto Rico	\$26,776,811	27.2	16.3	18.8	11.6	26.1
Rhode Island	\$1,936,808	46.9	8.3	10.7	4.0	30.0
Vermont	\$295,384	47.9	19.7	15.1	4.9	12.5
Virgin Islands	\$339,048	29.8	15.0	16.9	16.3	22.0
REGION 01	\$167,206,187	29.5	14.4	22.1	9.8	24.2
Delaware	\$2,679,257	17.6	11.4	27.6	5.7	37.7
District of Columbia	\$3,140,864	25.9	13.2	20.4	13.2	27.3
Maryland	\$14,361,539	4.9	23.2	22.3	31.7	17.9
Pennsylvania	\$41,464,803	39.4	10.0	18.8	5.2	26.7
Virginia	\$14,137,458	26.5	8.6	12.4	2.3	50.2
West Virginia	\$2,812,921	32.3	14.8	16.1	8.1	28.7
REGION 02	\$78,596,842	29.2	12.5	18.5	10.0	29.8
Alabama	\$5,747,689	50.8	10.9	16.3	4.4	17.6
Florida	\$77,421,839	27.7	24.0	25.4	6.5	16.3
Georgia	\$11,985,038	39.7	19.0	36.6	2.3	2.4
Kentucky	\$9,191,124	39.8	12.7	20.7	7.8	19.1
Mississippi	\$40,557,722	31.1	9.2	8.1	5.1	46.4
North Carolina	\$28,283,890	15.8	11.5	21.2	5.1	46.4
South Carolina	\$6,069,235	31.8	17.8	14.3	9.2	27.0
Tennessee	\$6,780,762	35.6	19.0	18.9	7.9	18.6
REGION 03	\$186,037,299	29.1	17.2	20.6	5.9	27.2
Arkansas	\$4,799,168	18.6	25.8	24.3	10.3	21.0
Colorado	\$4,779,913	33.5	19.3	19.7	12.0	15.4
Louisiana	\$10,077,049	34.6	15.6	17.3	10.9	21.6
Montana	\$1,952,665	27.7	13.0	12.2	13.0	34.1
New Mexico	\$3,138,000	53.3	9.9	14.6	7.8	14.5
North Dakota	\$737,803	43.0	17.1	10.0	7.5	22.5
Oklahoma	\$9,261,363	47.5	19.1	20.4	6.8	6.1
South Dakota	\$247,681	18.4	13.6	15.0	22.3	30.6
Texas	\$30,854,480	23.0	9.7	24.3	4.8	38.2
Utah	\$1,092,891	57.4	14.1	10.1	3.8	14.6
Wyoming	\$1,127,023	8.4	57.3	13.8	5.3	15.2
REGION 04	\$68,068,036	30.5	14.7	21.0	7.3	26.4

Table 5, page 2

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES  
(Contributory and Reimbursable Receivables)  
Quarter Ending 3/31/2005

10/26/2005

State - Region	Total Receivables End of Period	6 Months or less %	7- 9 Months %	10-12 Months %	13-15 Months %	Over 15 Months %
Illinois	\$17,141,903	0.0	18.8	42.5	10.0	28.5
Indiana	\$9,432,772	15.4	13.4	37.6	10.0	23.6
Iowa	\$4,554,336	29.9	15.5	11.4	18.1	25.2
Kansas	\$3,928,464	54.0	6.4	4.6	1.8	33.1
Michigan	\$30,448,873	22.6	17.2	30.7	6.2	23.2
Minnesota	\$23,572,142	36.3	18.6	20.2	8.2	16.6
Missouri	\$8,032,443	40.6	16.7	19.2	6.6	16.8
Nebraska	\$909,124	34.6	16.9	20.9	6.8	20.8
Ohio	\$14,351,952	24.2	14.2	21.5	6.1	34.0
Wisconsin	\$6,353,943	34.5	19.3	19.3	7.1	19.8
REGION 05	\$118,725,952	25.0	16.7	26.7	7.9	23.8
Alaska	\$0					
Arizona	\$3,531,724	25.9	35.0	12.4	6.4	20.4
California	\$124,480,158	53.8	3.7	5.9	21.4	15.2
Hawaii	\$4,786,360	38.7	12.8	17.4	8.6	22.6
Idaho	\$753,057	55.9	13.2	7.9	6.8	16.1
Nevada	\$4,896,798	42.6	14.2	12.6	9.4	21.1
Oregon	\$9,133,176	47.2	14.6	8.9	6.2	23.0
Washington	\$12,459,472	45.2	16.7	12.9	16.7	8.5
REGION 06	\$160,040,745	51.4	6.7	7.3	19.0	15.7
US TOTAL	\$778,675,061	33.3	13.7	19.0	10.3	23.8

Table 6, page 1

AUDIT ACTIVITY  
Quarter Ending 3/31/2005

10/26/05

STATE	<u>2% Audit Objective</u>		<u>Large Employer Audits</u>		<u>Change Audits</u>		<u>Average Per Audit</u>		<u>Employees Misclassified as Independent Contractors</u>				
	Quarterly Objective	Completed Audits	Number	Percent of Total	Number	Percent of Total	Quarters Audited	Hours Spent	<u>Current Qtr</u>	<u>Prior Qtr</u>		<u>Year Ago Qtr</u>	
									Number Discovered	Number Discovered	Quarter Change	Number Discovered	Year Change
Connecticut		450	5	1.1%	208	46.2%	5.0	9.9	943	842	101	1,083	-140
Maine		194	1	0.5%	72	37.1%	4.0	4.0	169	161	8	618	-449
Massachusetts		391	16	4.1%	183	46.8%	4.4	7.4	893	1,287	-394	1,070	-177
New Hampshire		205	6	2.9%	76	37.1%	4.0	5.0	140	136	4	135	5
New Jersey		1,442	51	3.5%	646	44.8%	4.2	5.7	3,575	3,909	-334	4,032	-457
New York		2,753	46	1.7%	1,228	44.6%	5.5	7.5	2,753	6,492	-3,739	1,882	871
Puerto Rico		97	1	1.0%	22	22.7%	4.4	12.5	103	58	45	435	-332
Rhode Island		186	3	1.6%	63	33.9%	6.6	9.5	178	59	119	113	65
Vermont		179	5	2.8%	93	52.0%	6.2	3.6	146	177	-31	234	-88
Virgin Islands Region 01		5,897	134	2.3%	2,591	43.9%	5.0	7.0	8,900	13,121	-4,221	9,602	-702
Delaware		95	1	1.1%	23	24.2%	3.9	7.9	1	0	1	0	1
District of Columbia		3	0	0.0%	1	33.3%	5.0	35.7	0	3	-3	0	0
Maryland		649	12	1.8%	282	43.5%	4.2	3.6	1,322	2,011	-689	896	426
Pennsylvania		1,484	12	0.8%	476	32.1%	5.0	4.4	57	48	9	163	-106
Virginia		683	19	2.8%	242	35.4%	4.8	4.5	0	0	0	0	0
West Virginia		196	5	2.6%	88	44.9%	4.1	8.2	274	153	121	422	-148
Region 02		3,110	49	1.6%	1,112	35.8%	4.7	4.6	1,654	2,215	-561	1,481	173
Alabama		568	12	2.1%	115	20.2%	4.0	2.1	65	67	-2	97	-32
Florida		2,098	173	8.2%	935	44.6%	4.0	10.0	939	948	-9	1,252	-313
Georgia		830	21	2.5%	207	24.9%	4.0	4.4	86	242	-156	95	-9
Kentucky		198	0	0.0%	144	72.7%	4.0	6.3	153	533	-380	34	119
Mississippi		177	3	1.7%	25	14.1%	4.1	1.7	4	68	-64	1	3
North Carolina		773	27	3.5%	355	45.9%	5.1	11.5	331	71	260	247	84
South Carolina		676	1	0.1%	219	32.4%	4.7	2.8	262	458	-196	368	-106
Tennessee		531	3	0.6%	236	44.4%	4.0	7.4	411	288	123	237	174
Region 03		5,851	240	4.1%	2,236	38.2%	4.2	7.2	2,251	2,675	-424	2,331	-80

Table 6, page 2

AUDIT ACTIVITY  
Quarter Ending 3/31/2005

10/26/05

STATE	<u>2% Audit Objective</u>		<u>Large Employer Audits</u>		<u>Change Audits</u>		<u>Average Per Audit</u>		<u>Employees Misclassified as Independent Contractors</u>				
	Quarterly Objective	Completed Audits	Number	Percent of Total	Number	Percent of Total	Quarters Audited	Hours Spent	<u>Current Qtr</u>	<u>Prior Qtr</u>		<u>Year Ago Qtr</u>	
									Number Discovered	Number Discovered	Quarter Change	Number Discovered	Year Change
Arkansas		189	3	1.6%	59	31.2%	4.6	5.3	213	344	-131	855	-642
Colorado		807	18	2.2%	455	56.4%	4.0	3.5	1,154	1,398	-244	1,914	-760
Louisiana		496	16	3.2%	178	35.9%	4.1	5.5	304	121	183	334	-30
Montana		160	7	4.4%	86	53.8%	4.3	7.5	175	133	42	124	51
New Mexico		229	3	1.3%	46	20.1%	3.9	4.1	55	152	-97	147	-92
North Dakota		86	0	0.0%	37	43.0%	4.0	5.0	12	9	3	33	-21
Oklahoma		337	3	0.9%	152	45.1%	4.2	5.1	284	216	68	152	132
South Dakota		120	6	5.0%	59	49.2%	4.0	3.6	170	218	-48	153	17
Texas		2,735	19	0.7%	1,009	36.9%	4.0	4.9	1,058	1,016	42	857	201
Utah		374	6	1.6%	182	48.7%	4.1	4.6	312	448	-136	1,436	-1,124
Wyoming		78	2	2.6%	46	59.0%	4.2	7.8	152	490	-338	90	62
Region 04		5,611	83	1.5%	2,309	41.2%	4.1	4.8	3,889	4,545	-656	6,095	-2,206
Illinois		1,139	25	2.2%	568	49.9%	4.0	17.3	2,307	1,599	708	2,813	-506
Indiana		894	10	1.1%	546	61.1%	5.2	12.8	4,480	2,641	1,839	2,856	1,624
Iowa		27	0	0.0%	15	55.6%	4.0	5.9	5	49	-44	22	-17
Kansas		317	1	0.3%	78	24.6%	4.0	2.2	111	43	68	176	-65
Michigan		433	67	15.5%	239	55.2%	4.0	12.7	751	599	152	661	90
Minnesota		561	71	12.7%	277	49.4%	4.0	7.6	398	788	-390	238	160
Missouri		994	31	3.1%	371	37.3%	4.1	6.1	92	95	-3	142	-50
Nebraska		234	10	4.3%	137	58.5%	4.3	3.3	134	189	-55	153	-19
Ohio		1,514	46	3.0%	587	38.8%	4.0	7.2	1,823	2,335	-512	1,454	369
Wisconsin		635	24	3.8%	299	47.1%	5.8	6.3	1,805	1,194	611	1,644	161
Region 05		6,748	285	4.2%	3,117	46.2%	4.4	9.4	11,906	9,532	2,374	10,159	1,747
Alaska		81	5	6.2%	60	74.1%	4.0	7.9	0	0	0	0	0
Arizona		484	6	1.2%	151	31.2%	4.5	5.7	1,218	1,263	-45	1,834	-616
California		183	7	3.8%	139	76.0%	4.9	29.1	2,352	1,223	1,129	2,417	-65
Hawaii		141	1	0.7%	65	46.1%	4.6	10.8	81	126	-45	39	42
Idaho		218	1	0.5%	122	56.0%	4.2	6.0	320	838	-518	286	34
Nevada		264	18	6.8%	141	53.4%	4.6	10.1	82	56	26	162	-80
Oregon		552	19	3.4%	275	49.8%	6.3	16.8	1,142	1,001	141	1,054	88
Washington		1,268	3	0.2%	360	28.4%	4.7	3.6	94	44	50	24	70
Region 06		3,191	60	1.9%	1,313	41.1%	4.9	8.8	5,289	4,551	738	5,816	-527
<b>US</b>		30,408	851	2.8%	12,678	41.7%	4.5	7.1	33,889	36,639	-2,750	35,484	-1,595

## AUDIT CHANGE IN TOTAL WAGES AND CONTRIBUTIONS

10/26/2005

Quarter Ending 3/31/2005

State	Change In Total Wages			Change In Contributions				Net Contributions Per Audit	Net Contributions Per Hour
	Under Reported	Over Reported	Gross	Under Reported	Over Reported	Gross	Net		
Connecticut	\$14,175,434	\$2,769,209	\$16,944,643	\$200,494	\$33,777	\$234,271	\$166,717	\$370.48	\$37.46
Maine	\$615,948	\$372,085	\$988,033	\$7,476	\$3,105	\$10,581	\$4,371	\$22.53	\$5.59
Massachusetts	\$10,286,532	\$81,020	\$10,367,552	\$329,314	\$3,564	\$332,878	\$325,750	\$833.12	\$112.99
New Hampshire	\$1,862,763	\$227,410	\$2,090,173	\$6,412	\$2,556	\$8,968	\$3,856	\$18.81	\$3.74
New Jersey	\$33,986,113	\$1,780,284	\$35,766,397	\$856,344	\$53,146	\$909,490	\$803,198	\$557.00	\$97.86
New York	\$132,816,764	\$15,172,734	\$147,989,498	\$1,713,505	\$430,267	\$2,143,772	\$1,283,238	\$466.12	\$62.48
Puerto Rico	\$790,616	\$343,113	\$1,133,729	\$21,292	\$9,624	\$30,916	\$11,668	\$120.29	\$9.64
Rhode Island	\$1,591,332	\$1,487,602	\$3,078,934	\$35,970	\$12,746	\$48,716	\$23,224	\$124.86	\$13.13
Vermont	\$1,031,420	\$155,280	\$1,186,700	\$11,509	\$3,080	\$14,589	\$8,429	\$47.09	\$13.13
Virgin Islands	INA	INA	INA	INA	INA	INA	INA	INA	INA
REGION 01	\$197,156,922	\$22,388,737	\$219,545,659	\$3,182,316	\$551,865	\$3,734,181	\$2,630,451	\$446.07	\$63.36
Delaware	\$944,032	\$27,428	\$971,460	\$4,536	\$305	\$4,841	\$4,231	\$44.54	\$5.63
District of Columbia	\$384,390	\$11,838	\$396,228	\$1,681	\$1,241	\$2,922	\$440	\$146.67	\$4.11
Maryland	\$10,841,386	\$2,295,432	\$13,136,818	\$47,459	\$9,091	\$56,550	\$38,368	\$59.12	\$16.30
Pennsylvania	\$26,699,447	\$1,387,377	\$28,086,824	\$613,719	\$39,494	\$653,213	\$574,225	\$386.94	\$88.55
Virginia	\$5,729,566	\$656,970	\$6,386,536	\$11,474	\$4,901	\$16,375	\$6,573	\$9.62	\$2.12
West Virginia	\$2,252,434	\$26,926	\$2,279,360	\$28,849	\$4,928	\$33,777	\$23,921	\$122.05	\$14.81
REGION 02	\$46,851,255	\$4,405,971	\$51,257,226	\$707,718	\$59,960	\$767,678	\$647,758	\$208.28	\$44.96
Alabama	\$840,707	\$112,489	\$953,196	\$6,932	\$7,052	\$13,984	(\$120)	(\$0.21)	(\$0.10)
Florida	\$16,076,271	\$12,471,337	\$28,547,608	\$71,327	\$62,317	\$133,644	\$9,010	\$4.29	\$0.43
Georgia	\$1,029,456	\$418,197	\$1,447,653	\$942	\$1,809	\$2,751	(\$867)	(\$1.04)	(\$0.24)
Kentucky	\$863,914	\$86,057	\$949,971	\$9,380	\$23,814	\$33,194	(\$14,434)	(\$72.90)	(\$11.48)
Mississippi	\$95,348	\$191,275	\$286,623	\$960	\$41,756	\$42,716	(\$40,796)	(\$230.49)	(\$133.76)
North Carolina	\$8,631,209	\$2,177,328	\$10,808,537	\$64,811	\$39,850	\$104,661	\$24,961	\$32.29	\$2.81
South Carolina	\$11,526,973	\$804,026	\$12,330,999	\$121,797	\$13,806	\$135,603	\$107,991	\$159.75	\$56.42
Tennessee	\$2,123,467	\$845,599	\$2,969,066	\$31,589	\$12,836	\$44,425	\$18,753	\$35.32	\$4.79
REGION 03	\$41,187,345	\$17,106,308	\$58,293,653	\$307,738	\$203,240	\$510,978	\$104,498	\$17.86	\$2.48

## AUDIT CHANGE IN TOTAL WAGES AND CONTRIBUTIONS

10/26/2005

Quarter Ending 3/31/2005

State	Change In Total Wages			Change In Contributions				Net	Net
	Under Reported	Over Reported	Gross	Under Reported	Over Reported	Gross	Net	Contributions Per Audit	Contributions Per Hour
Arkansas	\$1,700,421	\$141,009	\$1,841,430	\$21,728	\$3,942	\$25,670	\$17,786	\$94.11	\$17.77
Colorado	\$7,269,521	\$2,224,220	\$9,493,741	\$45,569	\$21,554	\$67,123	\$24,015	\$29.76	\$8.49
Louisiana	\$2,599,018	\$1,378,837	\$3,977,855	\$20,418	\$20,407	\$40,825	\$11	\$0.02	\$0.00
Montana	\$933,921	\$15,505	\$949,426	\$12,631	\$5,000	\$17,631	\$7,631	\$47.69	\$6.35
New Mexico	\$426,307	\$14,409	\$440,716	\$5,062	\$534	\$5,596	\$4,528	\$19.77	\$4.81
North Dakota	\$144,066	\$11,761	\$155,827	\$827	\$1,046	\$1,873	(\$219)	(\$2.55)	(\$0.50)
Oklahoma	\$6,060,428	\$1,366,803	\$7,427,231	\$66,712	\$3,153	\$69,865	\$63,559	\$188.60	\$37.08
South Dakota	\$461,632	\$2,490,810	\$2,952,442	\$1,882	\$3,091	\$4,973	(\$1,209)	(\$10.08)	(\$2.81)
Texas	\$9,691,718	\$3,259,876	\$12,951,594	\$68,087	\$40,253	\$108,340	\$27,834	\$10.18	\$2.07
Utah	\$2,061,805	\$930,668	\$2,992,473	\$12,312	\$8,660	\$20,972	\$3,652	\$9.76	\$2.13
Wyoming	\$598,227	\$40,120	\$638,347	\$9,300	\$453	\$9,753	\$8,847	\$113.42	\$14.55
REGION 04	\$31,947,064	\$11,874,018	\$43,821,082	\$264,528	\$108,093	\$372,621	\$156,435	\$27.88	\$5.78
Illinois	\$32,486,136	\$2,185,689	\$34,671,825	\$433,228	\$12,192	\$445,420	\$421,036	\$369.65	\$21.42
Indiana	\$28,244,267	\$58,778,047	\$87,022,314	\$253,336	\$19,836	\$273,172	\$233,500	\$261.19	\$20.39
Iowa	\$40,064	\$36,263	\$76,327	\$28	\$3	\$31	\$25	\$0.93	\$0.16
Kansas	\$227,974	\$198,908	\$426,882	\$2,350	\$1,993	\$4,343	\$357	\$1.13	\$0.51
Michigan	\$4,260,918	\$1,006,994	\$5,267,912	\$71,337	\$38,229	\$109,566	\$33,108	\$76.46	\$6.02
Minnesota	\$6,284,258	\$1,644,690	\$7,928,948	\$61,030	\$29,493	\$90,523	\$31,537	\$56.22	\$7.41
Missouri	\$2,382,491	\$1,603,812	\$3,986,303	\$24,213	\$11,324	\$35,537	\$12,889	\$12.97	\$2.12
Nebraska	\$1,715,290	\$260,666	\$1,975,956	\$17,950	\$2,877	\$20,827	\$15,073	\$64.41	\$19.75
Ohio	\$3,914,332	\$8,118,659	\$12,032,991	\$64,488	\$22,987	\$87,475	\$41,501	\$27.41	\$3.81
Wisconsin	\$23,870,296	\$2,329,428	\$26,199,724	\$375,893	\$66,335	\$442,228	\$309,558	\$487.49	\$77.00
REGION 05	\$103,426,026	\$76,163,156	\$179,589,182	\$1,303,853	\$205,269	\$1,509,122	\$1,098,584	\$162.80	\$17.31
Alaska	\$61,082	\$799,289	\$860,371	\$3,750	\$11,319	\$15,069	(\$7,569)	(\$93.44)	(\$11.88)
Arizona	\$8,700,915	\$185,089	\$8,886,004	\$52,176	\$1,460	\$53,636	\$50,716	\$104.79	\$18.52
California	\$22,350,230	\$409,172	\$22,759,402	\$290,171	\$10,164	\$300,335	\$280,007	\$1,530.09	\$52.55
Hawaii	\$679,579	\$392,318	\$1,071,897	\$10,684	\$8,790	\$19,474	\$1,894	\$13.43	\$1.24
Idaho	\$1,961,340	\$612,685	\$2,574,025	\$24,154	\$4,685	\$28,839	\$19,469	\$89.31	\$14.91
Nevada	\$6,805,695	\$417,531	\$7,223,226	\$22,742	\$6,743	\$29,485	\$15,999	\$60.60	\$6.02
Oregon	\$14,235,268	\$1,709,367	\$15,944,635	\$291,498	\$28,677	\$320,175	\$262,821	\$476.13	\$28.32
Washington	\$4,344,069	\$3,079,423	\$7,423,492	\$131,429	\$47,911	\$179,340	\$83,518	\$65.87	\$18.40
REGION 06	\$59,138,178	\$7,604,874	\$66,743,052	\$826,604	\$119,749	\$946,353	\$706,855	\$221.52	\$25.23
<b>US TOTAL</b>	<b>\$479,706,790</b>	<b>\$139,543,064</b>	<b>\$619,249,854</b>	<b>\$6,592,757</b>	<b>\$1,248,176</b>	<b>\$7,840,933</b>	<b>\$5,344,581</b>	<b>\$175.76</b>	<b>\$24.69</b>