

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION UI/SQSP
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ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 23-10

TO: STATE WORKFORCE AGENCIES

FROM: JANE OATES /s/
Assistant Secretary

SUBJECT: Additional Planning Guidance for the Fiscal Year (FY) 2011 Unemployment Insurance (UI) State Quality Service Plan (SQSP)

1. **Purpose.** To initiate the process, provide supplemental instructions, and define additional requirements for the FY 2011 SQSP.
2. **References.** Section 303(a)(1) of the Social Security Act; 20 CFR Parts 640, 650, 652, and 660; Workforce Investment Act Final Rule; Unemployment Insurance Program Letter (UIPL) No. 3-10; UIPL No. 12-08; UIPL No. 3-07; UIPL No. 3-07, Change 1; UIPL No. 22-05; UIPL No. 22-05, Changes 1 and 2; UIPL No. 14-05; UIPL No. 14-05, Changes 1, 2, and 3; and ET Handbook No. 336, 18th Edition, Change 2 (December 2009).
3. **Background.** As part of UI Performs, the comprehensive performance management system for the UI program, the SQSP is the principal vehicle that state UI programs use to plan, record, and manage improvement efforts as they strive for excellence in service. Additionally, it is the grant document through which states receive Federal UI administrative funding. ET Handbook No. 336, 18th Edition, Change 2 contains general instructions to assist states in submitting the SQSP. Annually, additional planning guidance is issued that supplements the Handbook instructions and provides direction and instructions specific to the upcoming FY.

States must participate in the annual UI Performs SQSP process regardless of whether or not they opt to include the UI program as part of their Strategic Unified State Plan submitted under Section 501 of the Workforce Investment Act of 1998.

4. **National Direction.** The SQSP process addresses current state performance related to service delivery. It also aligns state procedures for consistency with national policies and priorities relating to accurately and timely paying benefits, and provides reemployment assistance.

RESCISSIONS	EXPIRATION DATE
	April 30, 2011

Each year, after consulting with its stakeholders, the Department of Labor (Department) establishes national priorities for the UI program. For FY 2011, the Department's priorities include an emphasis on improving service delivery for the UI program; improving the alignment of reemployment services to UI recipients; improving the prevention and detection of overpayments; and improving the process for detecting misclassified workers.

The following national priorities are provided for FY 2011 to assist states in the development of their SQSP, including the establishment of state level priorities for the UI program. States are strongly encouraged to address these priorities in their SQSPs.

Improving Program Performance Nationally

The Employment & Training Administration (ETA) has embarked on a multi-pronged strategy designed to significantly bolster program accountability and to facilitate performance improvement nationally. Strategies to meet this strategic objective include:

- 1) Partnering with the National Association of State Workforce Agencies in a Federal/state collaborative effort to develop and implement action strategies and technical assistance to support states in improving UI program accountability and performance. This partnership focuses on helping states to better utilize data and use business process analysis and reengineering tools to improve administration and performance outcomes and to benchmark "best practices" for state UI administration. These tools will be shared in peer-to-peer forums;
- 2) Developing a new process for identifying "at risk" states (states with extremely poor performance) and providing high-emphasis technical assistance to support performance improvement;
- 3) Continuing to utilize the UI performance management system, UI Performs, which includes core measures and Secretary's Standards; and
- 4) Reviewing and improving the annual SQSP process, including developing more effective corrective action plans that truly help states meet or exceed performance targets.

As states develop their SQSPs, they should consider including strategies that will significantly enhance program accountability and performance improvement and seek technical assistance through ETA's Regional Offices (ROs).

Reemployment of Unemployment Insurance Claimants

ETA will be focusing significant technical assistance resources to support states' service delivery to UI claimants in FY 2011. The goal is to ensure that UI claimants have access to the full continuum of workforce services through One-Stop Career Centers, both virtual and in-person, and through Rapid Response activities. ETA will be working more intensively with states that have Reemployment and Eligibility Assessment (REA) grants

to identify and share “best practices” and to develop a more uniform national REA. ETA is also collaborating with state and local delivery partners to improve the integration of UI and workforce programs with the goal of improving employment outcomes for UI claimants.

As states develop their SQSPs, they should consider including innovative and robust reemployment strategies that are developed in collaboration with the workforce system partners in their state who are responsible for the Workforce Investment Act Adult and Dislocated Worker programs and Wagner-Peyser funded employment services. Given that the American Recovery and Reinvestment Act (ARRA) Reemployment Services funds will not be available after September 30, 2010, to support dedicated staff to provide services to UI claimants, this is a particularly critical year to identify mechanisms to continue to serve UI claimants effectively. States are reminded that ARRA also provided a \$500 million distribution nationally that was deposited in the states’ UI trust funds. These funds may not be used for benefits, but may be used for “staff assisted reemployment services for UI claimants.”

Improved Prevention, Detection, and Recovery of UI Improper Payments

President Obama issued Executive Order 13520 on November 20, 2009, which clearly articulates the Administration’s focus on reducing improper payments government-wide. The UI program is one of the top four Federal programs with a high dollar amount of improper payments and is, therefore, considered a “high priority” program. As such, there is an expectation that ETA and the states will be working collaboratively to more aggressively reduce improper payments.

As states develop their FY 2011 SQSPs, ETA highly recommends that states analyze their Benefit Accuracy Measurement (BAM) data to identify the root causes for overpayments and develop strategies that will be effective in reducing those overpayments. ETA will specifically work with some states to ensure UI claimants are registered for job referral and reemployment services when it is an eligibility requirement. Another area of focus will be to work with states to educate claimants that they are not eligible to claim benefits once they have returned to work, regardless of when they expect to receive their first pay check. Other areas of focus for ETA will include implementing the State Information Data Exchange System in six states.

In addition, ETA will work with Treasury to allow states to offset overpayments with Federal income tax refunds. As part of the President’s FY 2011 Budget, ETA will also be introducing the Integrity Act, which, if enacted, would allow states to retain a percentage of collected overpayments to use for integrity activities.

Addressing Worker Misclassification

The President’s FY 2011 Budget includes a multi-agency initiative to dramatically strengthen and coordinate Federal and state efforts to address employer misclassification of workers. The goal is to improve Federal and state agency capacity to identify potential

violators through improved information sharing and targeted audits in high risk industry sectors; to provide outreach to employers to educate them regarding worker classification and, therefore, prevent misclassification; to increase statutory enforcement, where appropriate; and to enable the collection of payroll taxes previously lost due to misclassification. As this Federal collaboration unfolds, ETA will make states aware of new opportunities and strategies that may be available to address this problem.

The President's budget also includes \$10,950,000 for two new initiatives to increase state capacity to address misclassification within the UI program. The first initiative provides for competitive grants for states to increase their data sharing activities with the Internal Revenue Service and other Federal and state agencies; to implement targeted audit strategies; to establish a cross-state agency task force to target egregious employer schemes to avoid taxation through misclassification; and to develop education and outreach programs. The second initiative would pilot a high performance award program designed as an incentive for states to improve misclassification efforts. ETA will provide states with additional guidance for these two initiatives when the FY 2011 budget is enacted.

There is a wide array of other strategies that states may deploy in addition to these Federal strategies. States are encouraged to move forward to develop and implement state-driven strategies to address misclassification of workers and to include those strategies in the state's SQSP. ETA will capture state "best practices" in this area and share them broadly.

5. **Strategic Goals and Outcome Measures.** The five-year Department Strategic Plan forms the basis for the Federal emphasis for FY 2011. Required by Congress under the Government Performance and Results Act of 1993 (GPRA), the Strategic Plan is an integral part of the budget process and requires a commitment from all Department programs to attain expressed goals and outcomes. Achieving these outcomes requires the combined efforts of the Federal and state partners.

The UI program and outcome goals, shown below, support the Department's strategic vision of "*Good Jobs for Everyone.*"

Program Goal: Secure health benefits and, for those working, provide income security.
Outcome Goal 4.2.: Ensure income support when work is impossible or unavailable.

This year, ETA is focusing significant technical assistance resources to support states' service delivery to UI claimants. The focus is to ensure that UI claimants have access to the full continuum of services beginning with their claim for UI benefits by providing access to the full range of workforce services delivered through One-Stop Career Centers and Rapid Response activities. States are expected to describe in the SQSP Narrative the steps they will take to better connect the UI claimant with the workforce system.

In recognition of ETA priorities, attention is focused on the following GPRA goals for FY 2011, with targets that the system as a whole is expected to meet. States should continue to strive to reach or exceed these GPRA goals and targets in FY 2011:

- *Make Timely Benefit Payments*
 - **Target:** 86.0% of intrastate first payments for full weeks of unemployment will be made within 14/21 days from the week ending date of the first compensable week.
- *Facilitate the Reemployment of Claimant.*
 - **Target:** 59.8% of UI claimants will be reemployed by the end of the first quarter after the quarter in which they received their first payment.
- *Detect Benefit Overpayments*
 - **Target:** Overpayments established will be at least 53.1% of the estimated detectable, recoverable overpayments.
- *Establish Tax Accounts Promptly*
 - **Target:** 90.0% of status determinations for new employers will be made within 90 days of the end of the first quarter in which liability occurred.

6. **SQSP Performance Criteria.** The Department's strategic approach to UI Performs is to focus efforts on raising the performance of states where performance is below minimum criteria, while promoting overall excellence. Corrective action plans (CAPs) are expected whenever a state's performance does not meet established criteria for the SQSP measurement period and remains uncorrected prior to the preparation of the SQSP. The measurement period for the FY 2011 SQSP is April 1, 2009 – March 31, 2010, unless otherwise indicated. CAPs are expected for:

- Performance below the acceptable levels of performance (ALPs) for Core Measures. There is an exception for the 2011 SQSP for the First Payment Promptness Measure. If performance for this measure is less than 87% but not lower than the GPRA national target of 86% of intrastate first payments for full weeks of unemployment within 14/21 days from the week ending date of the first compensable week, then the performance for this measure may be addressed in the SQSP Narrative. If the performance is below 86%, a CAP is necessary to address the deficiency.
- Performance below the criteria for the Secretary's Standards established in regulation at 20 CFR Parts 640 and 650. There is an exception for the 2011 SQSP for the First Payment Promptness (IntraState 14/21 Days) standard. If performance for this standard is less than 87% but not lower than the GPRA national target of 86% of intrastate first payments for full weeks of unemployment within 14/21 days from the week ending date of the first compensable week, then the performance for this standard may be addressed in the SQSP Narrative. If the performance is below 86%, a CAP is necessary to address the deficiency.

- Improper administration of BAM and/or Benefit Payment Control (BPC) activities or misreporting of data on the ETA 227 (Overpayment Detection and Recovery Activities) report resulting in an overpayment detection rate above 95%. The CAP should be designed to produce valid data for the Overpayment Detection Measure.
- State BAM operations that, based on the BAM Administrative Determination, are not compliant with the National Directory of New Hires matching requirements in ET Handbook 395, 5th Edition, chapter VI, UIPL 3-07 and UIPL 3-07, Change 1, effective for BAM paid claims sample cases beginning with batch 200801.

States are expected to address all other performance deficiencies in the SQSP Narrative. These include:

- Failure to conduct required program reviews;
- Deficiencies identified during required program reviews;
- Failure to meet reporting requirements; and
- Invalid recording of the Issue Detection Date (IDD) and Determination Date (DD). The validity of the UI Performs nonmonetary determination timeliness measure depends on the accuracy of the state's IDD and DD data. IDD and DD data are considered accurate if dates were correct in at least 95% of the nonmonetary determinations evaluated in the quarterly quality samples (obtained from the ETA 9056 report). Since the accuracy of IDD and DD data is based on sample results, sampling variation will be taken into account in setting the percentage below which a state's data will be considered inaccurate. States with invalid IDD or DD data are expected to address the steps they will take to record the IDD and DD correctly.

Attachment A lists the performance criteria for the Core Measures, Secretary's Standards and other program requirements where CAPs or Narratives may be required if annual performance is not acceptable. Attachment B lists the preliminary state-specific ALPs for the UI Reemployment measure. Final ALPs will be transmitted to the states after the ET 9047 reports for July to September 2009 (due May 31, 2010) have been received.

7. **Additional SQSP Performance Criteria and Guidance.**

Data Validation (DV)

Failures, incomplete submissions and/or non-submitted materials for DV are expected to be addressed in the state's FY 2011 SQSP.

- Any DV items due for validation year (VY) 2010, but not submitted by the June 10, 2010 deadline, must be addressed in a CAP for FY 2011.

- If a state had DV items due for VY 2010 and submitted all the items, but did not pass all items, it may address those that did not pass in the Narrative, explaining the cause of the failure and the actions the state will take to correct the failure during VY 2011.
- If a state has a combination of non-submitted and submitted-but-failing items in VY 2010, the state must do a DV CAP encompassing all non-passing items. In this case, the submitted-but-failing items may not be addressed in the Narrative.
- The deadline for submitting DV results is June 10, 2010. This would enable states to validate tax results for the first calendar quarter for inclusion in the SQSP performance period by allowing three weeks from the May 20, 2010 submission date for the first quarter ETA 581 report.

Detection of Overpayments

The Detection of Overpayments measure is the percent of detectable/recoverable overpayments established for recovery. While states are expected to submit a CAP for reporting an overpayment detection rate below 50%, an upper limit of 95% has been established for monitoring purposes. States reporting ratios over 95% are expected to explain in the Narrative section the reasons for the higher than expected ratios for the performance period, unless, as discussed in section 6 above, the overpayment detection ratio of over 95% is due to the improper administration of the BAM and/or BPC program. The performance period for the BPC component is the three-year period ending March 31, 2010; the performance period for the BAM component is the three-year period ending September 30, 2009.

Tax Performance System

To ensure that UI tax operations are also in compliance with Federal reporting and oversight requirements, failure to conduct one or more Tax Performance System (TPS) sample reviews will be subject to a CAP. Additionally, a tax function that is not sampled will be included in the number of total failing functions as measured by Tax Quality Part A (no more than 3 tax functions may fail TPS review), and Part B (a tax function cannot fail for three consecutive years). Exceptions include universes that are too small to support a sample (“S”), an Experience Rate sample that was not scheduled for review during the performance year (“E”), or the granting of a temporary waiver by the RO (“W”). Program Review Findings Charts should be noted accordingly.

SQSP Assurances

By signing the SQSP Signature Page, a state certifies that it will comply with the assurance listed in ET Handbook 336, 18th Edition, Change 2, and that the state will institute plans or measures to comply with the requirements.

Beginning with FY 2011, additional information is required for Assurances H, ‘Assurance of Contingency Planning’ and J, ‘Assurance of Automated Information Systems Security’. In the State Plan Narrative Outline, Section H, “Assurances,” states are expected to provide the dates for when their Information Technology (IT) Contingency Plan, System Security Plan, and Risk Assessment were implemented, tested, and reviewed/updated.

States are expected to:

- review and/or update, and test the IT Contingency Plan annually;
- review and/or update the System Security Plan annually; and
- conduct a Risk Assessment once every three (3) years.

If a state does not have an IT Contingency Plan, System Security Plan, and Risk Assessment procedures in place or if these documents are incomplete, then the state is expected to address the actions it plans to take in the SQSP Narrative. These plans and procedures must meet the minimum controls listed in the Chapter I, Section VII-H and Section VII-J of the ET Handbook No. 336, 18th Edition, Change 2.

8. **Program Performance and Planning Requirements for FY 2011.** ET Handbook 336, 18th Edition, Change 2 and this UIPL provide guidelines for the completion and submittal of the SQSP and should be used when preparing the FY 2011 state plans.

CAPs and Narratives addressing performance deficiencies are the components of the state’s formal plan and schedule for improving performance. To that end, a thorough analysis to identify the cause of performance shortfalls should be performed prior to the development of the state’s plan. The SQSP Handbook provides formats for CAPs and the SQSP Narrative.

Multi-year CAPs continue to be an option for states so that efforts which must extend beyond a FY due to their size, scope, or complexity can be realistically portrayed. Out-year portions of such multi-year plans do not need to provide quarterly targets or milestones (as required for the SQSP year) but should provide sufficient information to explain anticipated progress and results.

"At-Risk"/High Emphasis Process.

ETA’s goal is to ensure that states are implementing “methods of administration” reasonably calculated to insure full payment of unemployment compensation benefits “when due” in accordance with Federal law. To that end, ETA has identified persistently poor performing states as "at-risk" and requiring high emphasis for technical assistance and monitoring. States selected based on consistently significant low performance for the first payment and appeals timeliness measures have been notified by ETA.

9. **Funding Period.** The proposed appropriation language provides for obligation of FY 2011 UI allocations by states through December 31, 2011, with 90 additional days to liquidate the obligations and complete the expenditure of funds. However, states may obligate FY 2011 UI funds through September 30, 2013, if such obligations are for automation acquisitions. Therefore, the end of the FY 2011 obligation period is

December 31, 2011, for all funds except automation acquisitions, which have an obligation deadline of September 30, 2013.

10. **Data Availability.** ROs will provide states with reports showing their performance against the Core Measures, Secretary's Standards, and other information relevant to the SQSP (e.g., reporting deficiencies).
11. **Deadline for State SQSP Submittal.** Each RO will set a deadline for states to submit their SQSPs for FY 2011.
12. **Electronic Submission of the SQSP.** States are required to submit the SQSP electronically and should contact their RO SQSP Coordinator prior to submittal to coordinate specific details. Standard forms required as part of the budget reporting process (Chapter II of ET Handbook No. 336, 18th Edition, Change 2) are available in PDF format and may be downloaded from the Office of Management and Budget Web site at: <http://apply07.grants.gov/apply/FormLinks?family=15>. States may submit the SQSP signature page electronically if the state law permits. States that do not submit an electronic signature page must submit the signature page via fax, scan or mail by the deadline set by the RO.
13. **Action Requested.** State Administrators are requested to:
 - a. make this information available to appropriate staff;
 - b. prepare their SQSPs in accordance with instructions in this UIPL and the planning and reporting instructions contained in ET Handbook No. 336, 18th Edition, Change 2;
 - c. coordinate specifics, as appropriate, with the RO for electronic submission of the plan; and
 - d. submit the FY 2011 SQSP by the date specified to the appropriate RO.
14. **Inquiries.** Questions should be directed to the appropriate RO.
15. **Attachments.**
 - A. Measures/Programs to be addressed in the FY 2011 SQSP.
 - B. Preliminary State-specific ALPs for UI Reemployment.

Attachment A

Measures/Programs to be Addressed in the FY 2011 SQSP

Core Measures	Measurement Period	Criteria	CAP	Narrative
First Payment Promptness*	Apr 1, 2009 – Mar 31, 2010	87%	√	√
Nonmonetary Determination Time Lapse	Apr 1, 2009 – Mar 31, 2010	80% (combined score)	√	
Nonmonetary Determination Quality - Nonseparations	Apr 1, 2009 – Mar 31, 2010	75%	√	
Nonmonetary Determination Quality - Separations	Apr 1, 2009 – Mar 31, 2010	75%	√	
Detection of Overpayments	BPC: Apr 1, 2007 – Mar 31, 2010; BAM: Oct. 1, 2006 – Sept. 30, 2009 If the rate is a result of improper administration of BAM and/or BPC	<50%	√	
		≥95%		√
		≥95%	√	
Average Age of Pending Lower Authority Appeals	Apr 1, 2009 – Mar 31, 2010	30 days	√	
Average Age of Pending Higher Authority Appeals	Apr 1, 2009 – Mar 31, 2010	40 days	√	
Lower Authority Appeals Quality	Apr 1, 2009 – Mar 31, 2010	80%	√	
New Employer Status Determinations Time Lapse	Apr 1, 2009 – Mar 31, 2010	70%	√	
Tax Quality (Part A: No more than 3 tax functions failing TPS in a year)	Jan 1, 2009 – Dec 31, 2009	←	√	
Tax Quality (Part B: The same tax function cannot fail for 3 consecutive years)	Jan 1, 2009 – Dec 31, 2009	←	√	
Facilitate Reemployment	1st Payments: October 1, 2008 to September 30, 2009 Reemployment: January 1, 2009 to December 31, 2009	Varies by State See Attached Table	√	

*Performance below 87%, but no lower than 86% may be addressed in the Narrative for the 2011 SQSP only. CAPs are required for performance below 86% for the 2011 SQSP.

Note: To ensure compliance with Federal oversight and reporting requirements, a CAP will also be required if a state does not conduct one or more of the 13 TPS sample reviews during the performance period. Tax functions that could not be sampled because the sample universe was invalid/corrupt (the sample contained less than 53 valid cases) will be counted as a failure. A CAP is not required if a state identifies a universe that is too small to support a valid sample, or the Experience Rate sample, which is examined once every four years, is not required. States can also request a temporary waiver from the Regional Office under certain circumstances. For example, a waiver may be granted if IT modernization efforts have temporarily affected a TPS universe.

Secretary's Standards in Regulation	Measurement Period	Criteria	CAP	Narrative
First Payment Promptness (IntraState 14/21 Days) *	Apr 1, 2009 – Mar 31, 2010	87%	√	√
First Payment Promptness (IntraState 35 Days)	Apr 1, 2009 – Mar 31, 2010	93%	√	
First Payment Promptness (InterState 14/21 Days)	Apr 1, 2009 – Mar 31, 2010	70%	√	
First Payment Promptness (InterState 35 Days)	Apr 1, 2009 – Mar 31, 2010	78%	√	
Lower Authority Appeals (30 Days)	Apr 1, 2009 – Mar 31, 2010	60%	√	
Lower Authority Appeals (45 Days)	Apr 1, 2009 – Mar 31, 2010	80%	√	
Programs	Measurement Period		CAP	Narrative
Data Validation				
<ul style="list-style-type: none"> ▪ Results not submitted by June 10, 2010 	Apr 1, 2009 – Mar 31, 2010		√	
<hr style="width: 20%; margin-left: 0;"/> <ul style="list-style-type: none"> ▪ Failing/incomplete submission by June 10, 2010 	Apr 1, 2009 – Mar 31, 2010			√
Compliance with National Directory of New Hires matching requirements for BAM	Status as of March 31, 2010		√	
Incorrect recording of the Issue Detection Date and/or Determination Date	Apr 1, 2009 – Mar 31, 2010			√

*Performance below 87%, but no lower than 86% may be addressed in the Narrative for the 2011 SQSP only. CAPs are required for performance below 86% for the 2011 SQSP.

Attachment B

UI Reemployment Preliminary Acceptable Levels of Performance (ALPs)

Reemployment During 4 Quarters Ending September 30, 2009 vs. Preliminary ALPs					
State	Total Unemployment Rate (TUR) (%)	Nonexempt (%)	Preliminary ALP (%)	Reemployment Rate (%)	Difference
AK	8.0	65.1	57	70.5	13.5
AL	10.1	64.1	53	59.92	6.92
AR	7.3	87.8	51	62.52	11.52
AZ	9.1	86.9	48	47.73	-0.27
CA	11.4	86.2	45	54.81	9.81
CO	7.7	86.3	51	46.05	-4.95
CT	8.2	92.2	49	53.96	4.96
DC	10.2	98.0	46	45.01	-0.99
DE	8.1	69.6	56	58.5	2.5
FL	10.5	92.7	46	40.75	-5.25
GA	9.6	70.7	51	51.6	0.6
HI	6.8	53.4	62	58.16	-3.84
IA	6.0	43.5	67	66.7	-0.3
ID	8.0	56.5	61	81.53	20.53
IL	10.1	74.7	50	53.07	3.07
IN	10.1	56.9	56	56.28	0.28
KS	6.7	72.4	56	53.05	-2.95
KY	10.5	50.6	56	69.55	13.55
LA	6.8	69.3	59	50.83	-8.17
MA*	8.4	89.8	50	51.14	1.14
MD	7.0	87.0	53	53.65	0.65
ME	8.0	94.5	50	58.05	8.05
MI	13.6	59.3	52	57.95	5.95
MN	8.0	64.1	57	56.79	-0.21
MO	9.3	83.1	48	58.68	10.68
MS	9.6	99.8	47	61.15	14.15
MT	6.2	44.2	65	47.06	-17.94
NC	10.6	67.4	53	53.15	0.15
ND	4.3	28.7	68	78.75	10.75
NE	4.6	67.0	62	56.98	-5.02
NH	6.3	74.5	56	68.97	12.97
NJ	9.2	83.0	48	51.14	3.14
NM	7.2	92.0	50	37.68	-12.32
NV	11.8	75.0	49	47.58	-1.42
NY	8.4	82.4	50	50.57	0.57
OH	10.2	84.8	47	54.6	7.6
OK	6.4	85.9	53	49.1	-3.9
OR	11.1	68.5	52	58.85	6.85
PA	8.1	48.3	62	65.87	3.87
PR	15.0	80.7	42	37.09	-4.91
RI	11.2	70.5	49	51	2

SC	11.7	84.5	45	54.07	9.07
SD	4.8	63.0	62	66.5	4.5
TN	10.5	60.9	53	55.5	2.5
TX	7.6	84.7	51	51.37	0.37
UT	6.6	84.1	53	58.35	5.35
VA	6.7	87.8	53	54.04	1.04
VI*	7.7	100.0	50	43.92	-6.08
VT	6.9	58.6	62	63.63	1.63
WA	8.9	77.3	53	57.94	4.94
WI	8.5	34.5	62	65.62	3.62
WV	7.9	59.4	61	59.73	-1.27
WY	6.4	68.4	59	63.15	4.15

Notes: TURs are for CY 2009
% nonexempt for year ending 6/30/2009
% reemployed for year ending 9/30/2009
* Estimated due to missing reports.