

# Effective Audit Measure\*

## Contributory Employers

### Calendar Year Ending December 31, 2018

States	Factor 1	Factor 2	Factor 3	Factor 4	Sum of Factors 1-4	Effective Audit Measure Results**
	Contributory Employers Audited Pass if >= 1	Change in Total Wages from Audits Pass if >= 2	Total Wages Audited Pass if >= 1	Average Number of Misclassified Workers Detected per Audit Pass if >= 1	Effective Audit Measure Total Score Pass if >= 7	Pass/Fail
<b>REGION 01</b>						
Connecticut	1.1	5.1	0.8	2.6	9.6	Fail
Maine	0.2	1.6	0.2	0.6	2.6	Fail
Massachusetts	1.1	3.1	1.2	2.3	7.7	Pass
New Hampshire	1.2	4.2	1.0	3.7	10.1	Pass
New Jersey	0.8	15.7	0.4	3.9	20.8	Fail
New York	1.3	9.9	1.3	7.1	19.6	Pass
Puerto Rico	0.4	2.4	1.2	1.3	5.3	Fail
Rhode Island	1.8	1.2	2.2	1.3	6.5	Fail
Vermont	1.2	6.2	0.8	1.4	9.6	Fail
<b>Total</b>	<b>1.1</b>	<b>8.4</b>	<b>1.1</b>	<b>4.8</b>	<b>15.4</b>	
<b>REGION 02</b>						
Delaware	1.1	4.7	0.6	1.0	7.4	Fail
District of Columbia	1.1	5.2	1.0	1.7	9.0	Pass
Maryland	1.5	5.4	1.6	4.4	12.9	Pass
Pennsylvania	1.1	9.3	1.5	6.5	18.4	Pass
Virginia	1.0	7.5	0.6	4.5	13.6	Fail
West Virginia	0.6	4.3	0.4	1.2	6.5	Fail
<b>Total</b>	<b>1.1</b>	<b>7.8</b>	<b>1.2</b>	<b>5.0</b>	<b>15.1</b>	
<b>REGION 03</b>						
Alabama	1.4	3.4	1.2	2.2	8.2	Pass
Florida	1.2	3.4	1.7	3.0	9.3	Pass
Georgia	1.1	2.9	0.9	1.2	6.1	Fail
Kentucky	1.5	4.9	1.6	3.2	11.2	Pass
Mississippi	0.9	15.1	0.7	4.1	20.8	Fail
North Carolina	1.4	4.2	2.3	2.9	10.8	Pass
South Carolina	0.8	1.4	0.8	0.3	3.3	Fail
Tennessee	1.0	4.6	1.3	6.0	12.9	Pass
<b>Total</b>	<b>1.2</b>	<b>4.0</b>	<b>1.5</b>	<b>2.8</b>	<b>9.5</b>	
<b>REGION 04</b>						
Arkansas	1.2	3.3	1.5	2.3	8.3	Pass
Colorado	1.4	9.0	1.1	4.6	16.1	Pass
Louisiana	1.0	7.0	1.2	3.9	13.1	Pass
Montana	2.5	8.5	1.8	2.1	14.9	Pass
New Mexico	2.0	4.3	2.8	1.2	10.3	Pass
North Dakota	1.7	2.0	1.2	0.9	5.8	Fail
Oklahoma	1.3	2.1	2.2	1.3	6.9	Fail
South Dakota	0.9	1.9	1.3	1.9	6.0	Fail
Texas	1.2	5.0	1.1	3.4	10.7	Pass
Utah	1.6	4.3	1.3	2.6	9.8	Pass
Wyoming	1.7	5.5	1.3	1.2	9.7	Pass
<b>Total</b>	<b>1.4</b>	<b>5.1</b>	<b>1.2</b>	<b>3.0</b>	<b>10.7</b>	

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<b>REGION 05</b>						
Illinois	0.7	25.7	0.5	10.4	37.3	Fail
Indiana	1.3	2.7	2.0	3.9	9.9	Pass
Iowa	1.4	17.2	1.1	3.9	23.6	Pass
Kansas	1.4	5.3	1.1	2.3	10.1	Pass
Michigan	1.0	2.3	1.9	1.9	7.1	Pass
Minnesota	1.7	5.1	1.1	2.1	10.0	Pass
Missouri	1.3	1.5	0.9	0.7	4.4	Fail
Nebraska	1.7	6.1	1.2	2.7	11.7	Pass
Ohio	1.4	4.6	1.2	2.4	9.6	Pass
Wisconsin	1.8	5.1	1.4	3.5	11.8	Pass
Total	1.2	5.9	1.2	3.5	11.8	
<b>REGION 06</b>						
Alaska	1.0	8.9	0.7	1.4	12.0	Fail
Arizona	0.8	6.3	0.6	4.8	12.5	Fail
California	0.5	5.7	1.2	17.9	25.3	Fail
Hawaii	1.2	7.0	1.2	2.8	12.2	Pass
Idaho	0.4	14.3	0.4	4.3	19.4	Fail
Nevada	1.8	5.0	1.4	2.8	11.0	Pass
Oregon	1.1	9.6	1.1	6.7	18.5	Pass
Washington	1.3	7.3	1.4	3.6	13.6	Pass
Total	0.7	5.9	1.5	10.4	18.5	
<b>US Total</b>	1.1	6.0	1.4	4.7	13.2	

\*The Effective Audit Measure is a UI Performs Core Measure

\*\*A state passes the effective audit measure when its performance meets or exceeds each of the minimum standards for each of the factors shown in the previous columns

#### **Comments:**

The U.S. Virgin Islands does not operate an Unemployment Insurance Tax Field Audit program.

Information current as of 04/09/2019