

**Average Number of Misclassified Employees
Detected per Audit *
Calendar Year Ending December 31, 2010**

State	Misclassified Workers**	Completed Audits	Average Misclassifications per Audit
Connecticut	2,356	1,578	1.5
Maine	1,353	914	1.5
Massachusetts	2,563	546	4.7
New Hampshire	725	576	1.3
New Jersey	13,292	3,910	3.4
New York	63,066	9,803	6.4
Puerto Rico	509	333	1.5
Rhode Island	208	536	0.4
Vermont	663	447	1.5
Virgin Islands***			
Region 01	84,735	18,643	4.5
Delaware	58	360	0.2
District of Columbia	40	556	0.1
Maryland	10,951	2,675	4.1
Pennsylvania	8,315	3,739	2.2
Virginia	3,939	3,718	1.1
West Virginia	516	958	0.5
Region 02	23,819	12,006	2.0
Alabama	563	1,832	0.3
Florida	2,013	7,500	0.3
Georgia	1,220	4,578	0.3
Kentucky	3,180	1,850	1.7
Mississippi	645	1,104	0.6
North Carolina	3,808	3,067	1.2
South Carolina	1,225	1,978	0.6
Tennessee	2,529	2,256	1.1
Region 03	15,183	24,165	0.6
Arkansas	92	252	0.4
Colorado	5,277	1,349	3.9
Louisiana	1,057	1,313	0.8
Montana	1,404	854	1.6
New Mexico	280	824	0.3
North Dakota	118	232	0.5
Oklahoma	345	1,156	0.3
South Dakota	289	420	0.7
Texas	7,184	9,143	0.8
Utah	4,821	1,286	3.7
Wyoming	143	308	0.5
Region 04	21,010	17,137	1.2

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Illinois	12,689	4,505	2.8
Indiana	5,262	2,587	2.0
Iowa	110	675	0.2
Kansas	988	1,455	0.7
Michigan	4,785	2,685	1.8
Minnesota	554	2,628	0.2
Missouri	2,665	2,804	1.0
Nebraska	578	929	0.6
Ohio	5,173	3,014	1.7
Wisconsin	7,932	2,213	3.6
Region 05	40,736	23,495	1.7
Alaska	487	372	1.3
Arizona	5,509	2,290	2.4
California	1,682	645	2.6
Hawaii	195	648	0.3
Idaho	564	506	1.1
Nevada	1,741	1,282	1.4
Oregon	3,244	1,530	2.1
Washington	10,721	4,069	2.6
Region 06	24,143	11,342	2.1
US	209,626	106,788	2.0

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

** Data for Misclassified Workers includes workers discovered in audits who employers misclassified as independent contractors. Data does not include unreported workers who were discovered in audits. This table for CY 2011 will include workers misclassified as independent contractors and unreported workers discovered in audits as reported by states on ETA 581 reports.

*** The Virgin Islands did not report data for the entire calendar year as of May 2, 2011.