

TRAINING AND EMPLOYMENT NOTICE	NO. 2-05
	DATE August 11, 2005

TO: STATE WORKFORCE AGENCIES

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

SUBJECT: Selected Unemployment Insurance Tax Data from Form ETA 581, Contribution Operations for the Quarter Ending September 30, 2004

1. Purpose. To provide summary performance data of the State Workforce Agencies' (SWAs) Unemployment Insurance (UI) tax programs and announce the posting of detailed performance data on the Employment and Training Administration's (ETA) Web site for the quarter ending (Q/E) September 30, 2004.
2. References. ET Handbook No. 401, 3rd Edition, Change 12.
3. Background. UI tax program performance data are derived from the ETA 581, Contribution Operations report. Prior to the Q/E 3/31/2004, these reports were distributed as UI Information Bulletins (UIIBs). Beginning with the Q/E 3/31/2004, Training and Employment Notices (TENs) are being used to transmit the data. Interested staff may review the information listed below by accessing the ETA Web site at: <http://wdr.doleta.gov/directives/>, choosing the desired TEN, and clicking on the appropriate hyperlink(s). The previously issued UIIBs will continue to be available at: <http://www.workforcesecurity.doleta.gov/>, under "Advisories."
4. Action. 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. Web Site Hyperlinks. Click on the link(s) below to view the desired data.

Analysis	Analysis of ETA 581, Contribution Operations Data, Q/E 09/30/2004
Table 1	Status Determination Promptness, Q/E 09/30/2004
Table 2	Filing Reports – Contributory Employers, Q/E 09/30/2004
Table 3	Filing Reports – Reimbursing Employers, Q/E 09/30/2004
Table 4	Collection Activities (Contributory and Reimbursable Receivables), Q/E 09/30/2004
Table 5	Percent Distribution of Age of Receivables, Q/E 09/30/2004
Table 6	Audit Activity, Q/E 09/30/2004
Table 7	Audit Change in Total Wages and Contributions, Q/E 09/30/2004

**Summary of National Totals
Selected Data from State ETA 581 Reports
Quarter Ending September 30, 2004**

Subject Employers - Nationally

Total Number of Contributory Employers Reported:	7,051,801	¹
Total Number of Reimbursing Employers Reported:	99,922	²
Total of all Liable and Active Employers Reported:	7,151,723	

Status Determination Promptness (Detailed on Table 1)

	Total Number of <u>Determinations</u>	<u>% Completed in 90 Days or Less</u>	<u>% Completed in 180 Days or Less</u>
New Employers	218,406	84.8%	93.2%
Successor Employers	31,022	65.3%	83.9%

Employer Report Filing (Detailed on Tables 2 & 3)

	<u>% Filed Timely</u>	<u>% Secured</u>	<u>% Resolved</u>
Contributory Employers	89.1%	93.1%	96.1%
Reimbursing Employers	90.8%	95.2%	95.4%

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

Beginning Balance	\$796,487,549	New Receivables	\$660,600,754
Amount Liquidated	\$630,350,594	Declared Uncollectible	\$15,252,162
Removed Due to Age	\$59,463,864	Ending Balance	\$756,021,683

National Audit Activity (Detailed on Tables 6 & 7)

Audits Completed—Objective 34,800	29,598	% of Audit Objective—Qtr. ³	85%
Large Employer Audits	823	Average Hours per Audit	7.2
Change Audits	12,683	Average Quarters Audited	4.6
Total Wages Under Reported	\$513,888,300	Contributions Under Reported	\$7,522,295
Total Wages Over Reported	143,733,556	Contributions Over Reported	1,559,863
Gross Change (wages)	\$657,621,856	Gross Change (Contributions)	\$9,082,158
Employees discovered in audits that had been misclassified as independent contractors:			32,511

¹ Total does not include the Virgin Islands (estimated to have about 4,000 contributing employers).

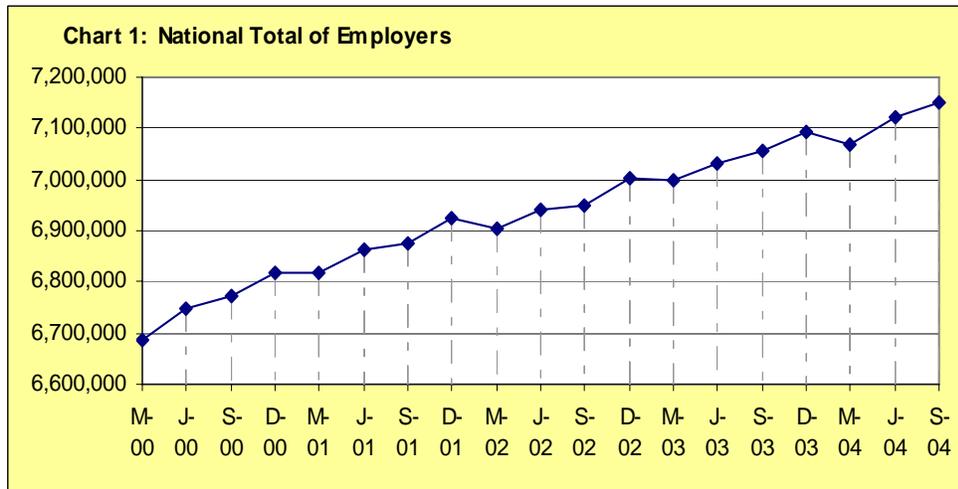
² Total does not include the Virgin Islands (estimated to have about 100 reimbursing employers).

³ During the third quarter of CY 2004, SWAs completed 85% of their quarterly objective of 34,800 audits.

Analysis of ETA 581, Contribution Operations Data - Quarter Ending 09/30/2004

Subject Employers

During the quarter ending (Q/E) September 30, 2004, the number of employers subject to state unemployment compensation laws rose to 7,123,106, an increase of 28,617 from the previous quarter and 97,325 over the same quarter one year ago. As illustrated in Chart 1 below, growth for the June and September quarters 2004 was



slightly more robust than for those quarters in the previous years shown on Chart 1. National annual growth for calendar years 2000 through 2004 (March through December) has averaged about 100,000

employers per year. Six states reported growth of 2.0% or more between March 31 and September 30, 2004. The states and their growth percentages in alphabetical order are: California 2.4%, Florida 3.3%, Georgia 2.1%, Idaho 2.7%, New Hampshire 2.1% and Nevada 2.5%. Only one state reported a decline in the number of covered employers greater than 1.0% for the March – September period; Tennessee reported a loss of 1,128 employers, approximately 1.02% of their 110,301 employers counted on 3/31/2004.

Filing Reports – Contributory Employers

A review of Tables 2 and 3 (current and past quarters) revealed that approximately 16 - 18 states consistently report resolving delinquent employer reports from more than 100% of their contributing and reimbursing employers. States that are reporting resolved percentages over 100% should ensure that their systems are set to count resolved delinquent employers rather than resolved reports. In some states (perhaps all states) certain employers file multiple tax reports per quarter. These may be professional employer organizations (PEOs), leasing companies or employers with multiple reporting unit (MRU) accounts. Data validation Module 3's and ETA Handbook 401, Change 12 guidelines clearly specify that states should count employers whose reports are filed timely, secured or resolved, rather than the number of reports that employers submit per quarter. As explained in previous reports, the low percentages shown for Timely Reports Received for the last three quarters ending on June 30 (Chart

2 below) can probably be attributed to the higher tax liability that is due on the first quarter tax reports. Because a higher percentage of the employer's wages are taxable early in the year, the employer's tax liability is highest for the wages paid during January, February and March and reported during the Q/E June 30.

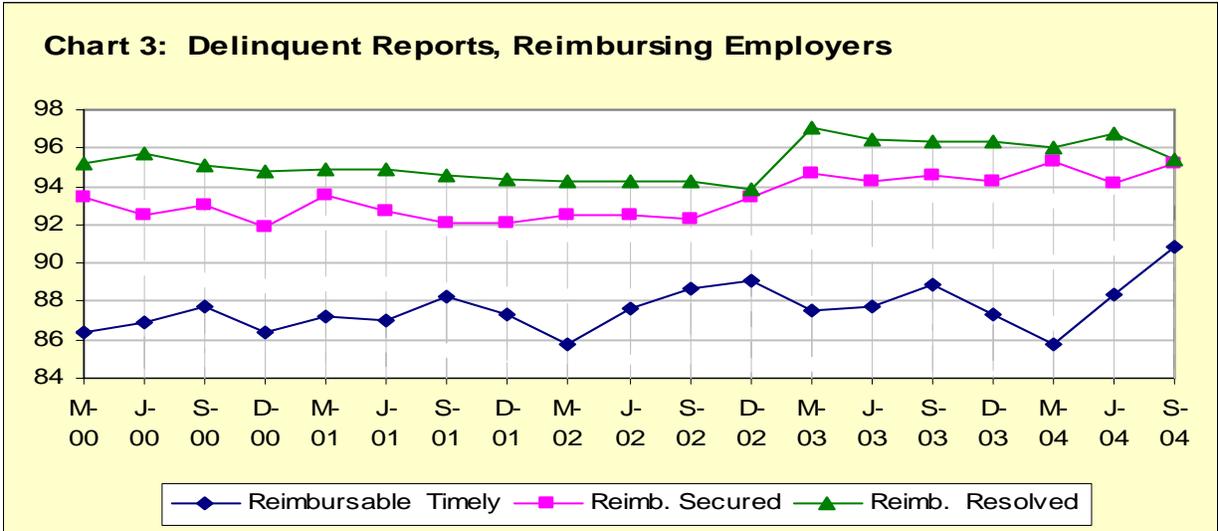
Chart 2 visually illustrates the improving percentage of contributory employers filing timely contribution reports. For the period from September 30, 2000, to September 30, 2004, the timely percentage has improved from 84.0% to 89.1%. The low performance of 83% (Chart 2) for the Q/E December 31, 2000, may have been due to a combination of the Y2K effort taking place at that time and a slump in the economy. Surprisingly, the events of September 11, 2001, did not appear to have a negative impact on timeliness of report filing.



Filing Reports – Reimbursing Employers

Of the 90,467 wage reports expected nationally from reimbursing employers, approximately 91% were received timely, and by the end of the quarter, 95.2% of the second quarter tax reports were secured. Looking back two quarters at the resolved percentage measure, SWAs were able to resolve 95.4% of the first quarter reports by September 30, 2004. See Table 3 for more details about timely filing, securing and resolving delinquent reimbursing employer quarterly reports.

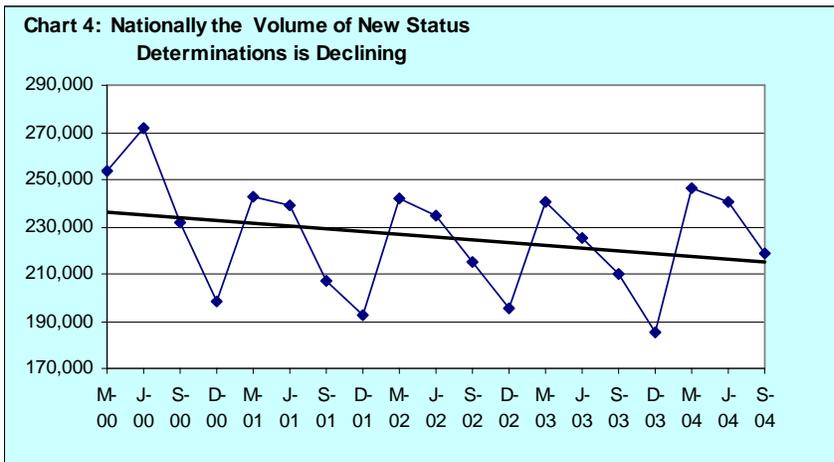
Chart 3 shows a dramatic rise in the national percentage of resolved reports from reimbursing employers that occurred in the first quarter of 2003. A large state, in this case New York, can have a significant impact on the national aggregate performance percentage. For the quarter ending March 31, 2003, New York reported an increase in resolved reports from 6,146 reports (62%) for the fourth quarter of 2002 to 8,113 reports (81%) for the first quarter of 2003. New York has continued to report performance in a range from 81% to 83% since March 31, 2003. The New York increase was a major factor in the increase of the national percentage from 93.9% (12/31/2002) to 97.1% (3/31/2003). The sharp decline of 1.4% for third quarter 2004



(3Q2004) performance (Reimb. Resolved) appears to be the result of another large state (California) dropping from 98.9% (2Q2004) to 86.7% (3Q2004). Refer to Table 3 for a breakdown of the performance of each state and region pertaining to reimbursing employer tax report delinquencies.

New Status Determinations

Although the number of employers in the nation has been increasing steadily at a rate of approximately 100,000 new employers per year, the trend line for the volume of determinations has been declining for several years, as shown on Chart 4. However,

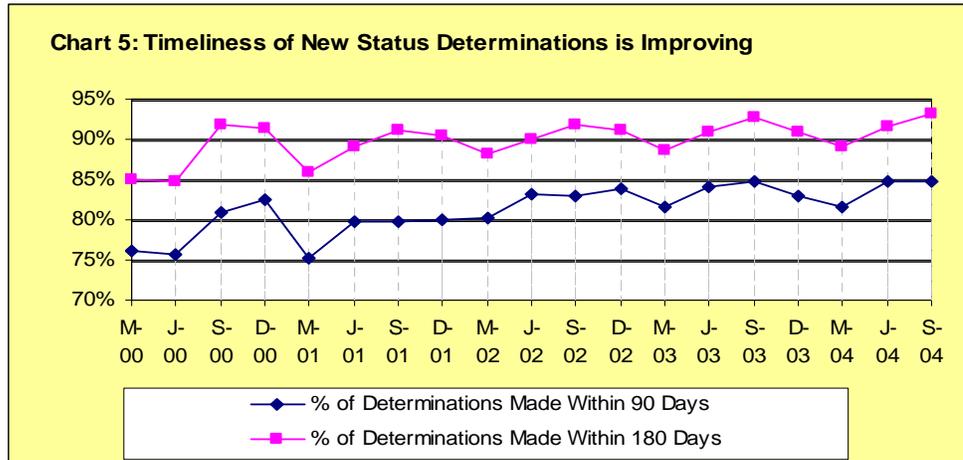


for the quarter ending September 30, 2004, determinations increased to 218,406 from the 210,047 determinations reported for the third quarter 2003. Status determinations either establish a new employer account number or re-establish the account of a formerly inactive or terminated

employer if the account again meets the state's definition of an employer.

Setting up employers with account numbers in a timely manner is an important element in the overall success of the unemployment insurance program. Establishing accounts promptly after employers meet a threshold of liability enables states to have the wage credits for claimants in their wage record files prior to the filing of unemployment insurance claims. Having the wage records on file enables the prompt payment of

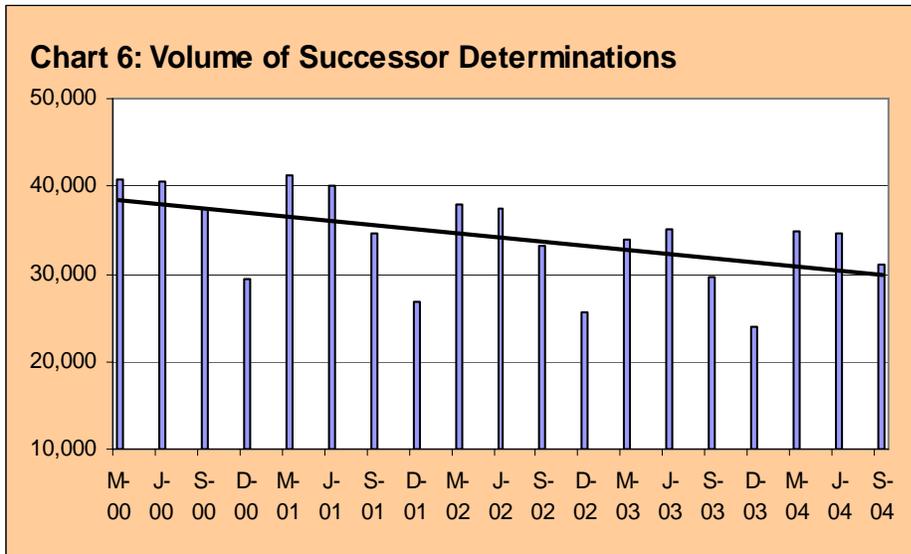
benefits to unemployed workers. Because of the importance of this function SWAs are expected, under the State Quality Service Plan (SQSP), to make at least 60% (2004) of their new employer status determinations within ninety days of the ending date of the quarter in which the employer met a state threshold of liability. This standard has been raised to



70% for CY 2005. As shown in Table 1, almost all states report timeliness percentages that exceed these minimum standards. The aggregate national percentage for the September quarter status determinations made within 90 days was 84.8%. SWAs made 93.2% of their determinations within 180 days. This was a slight improvement over the September quarter 2003, which was 84.7% in 90 days and 92.7% for 180 days as shown on Chart 5.

Successor Determinations

As in the new status determinations, although the number of employers is growing the trend line for the volume of successor status determinations shown on Chart 6 has

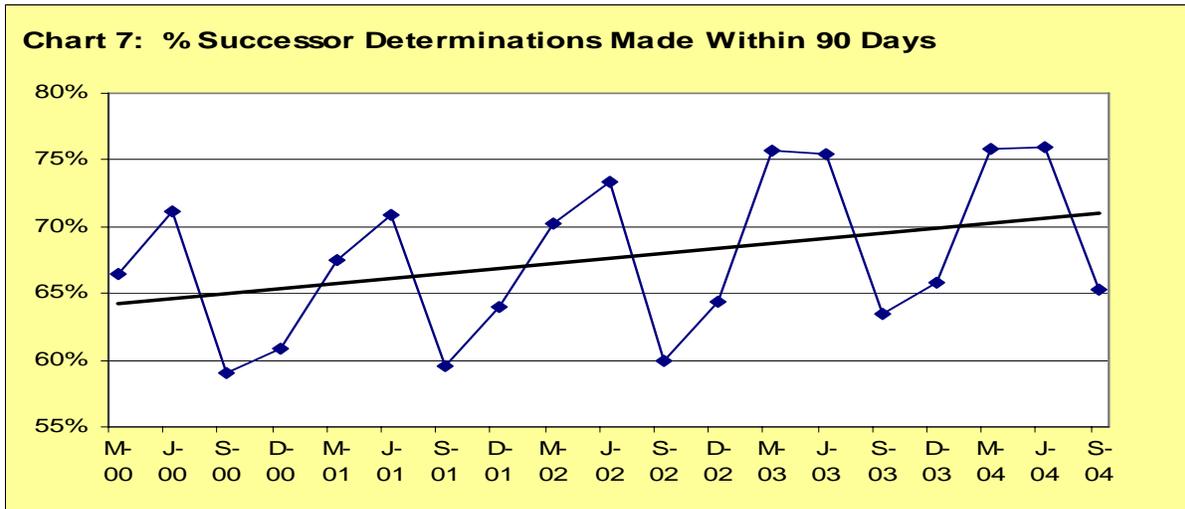


declined from over 40,000 for the March 2000 quarter to approximately 35,000 determinations for the March 2004 quarter.

Perhaps as a result of the declining volume of determinations, SWAs have improved their efficiency in

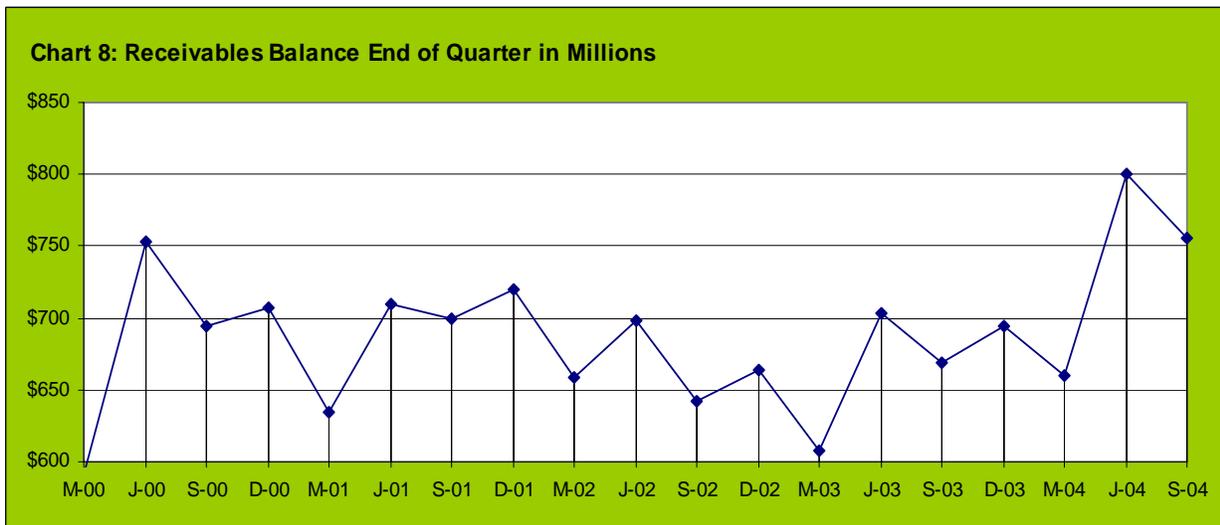
making timely determinations, as shown on Chart 7. The national aggregate percentage of successor determinations made within 90 days has improved from 59.0%

for the Q/E 9/30/2000 to 65.3% for the Q/E 9/30/2004.



Receivables

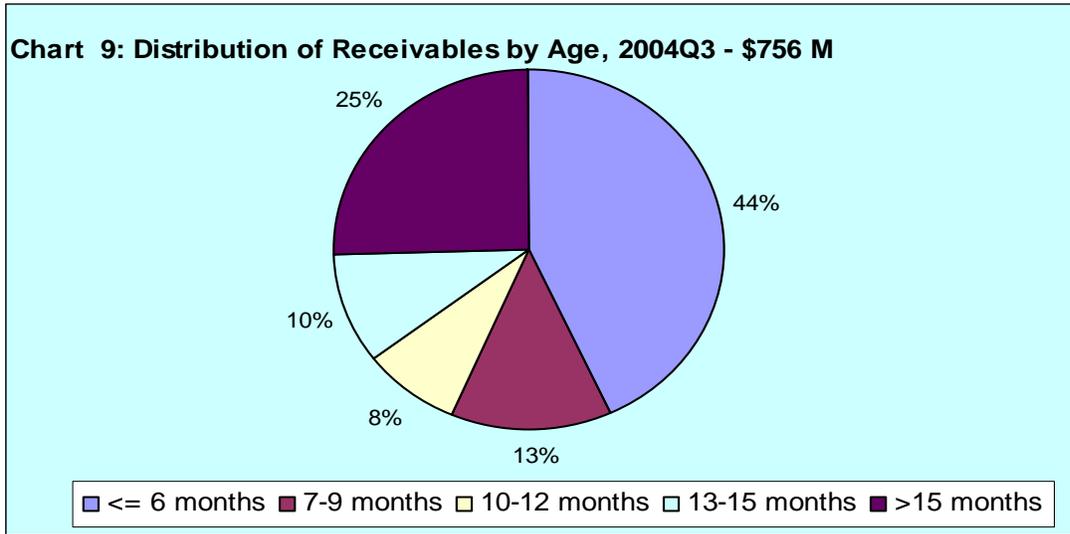
At the end of September 2004, past due contributions and reimbursements for the nation totaled \$752,021,683, which is an increase of \$83.4 million (M) over the amount reported due at the end of the September quarter of 2003. Thirty-one states reported



an increase in their receivables while twenty-one states reported reducing their receivables during the September to September period. The largest increases came from Georgia (\$18.5 M), California (\$18.4 M), Florida (\$16.8 M), Michigan (\$9.6 M), Massachusetts (\$9.3 M) and Pennsylvania (\$5.5 M). States reporting substantial reductions in receivables were: New Jersey (\$4.6 M), Ohio (\$2.8 M) and the District of Columbia (\$2.8 M). During the quarter, \$660.6 million in new receivables were established, \$630.4 million was collected, \$15.3 million was declared uncollectible, and \$59.5 million was removed from state receivables balances due to age.

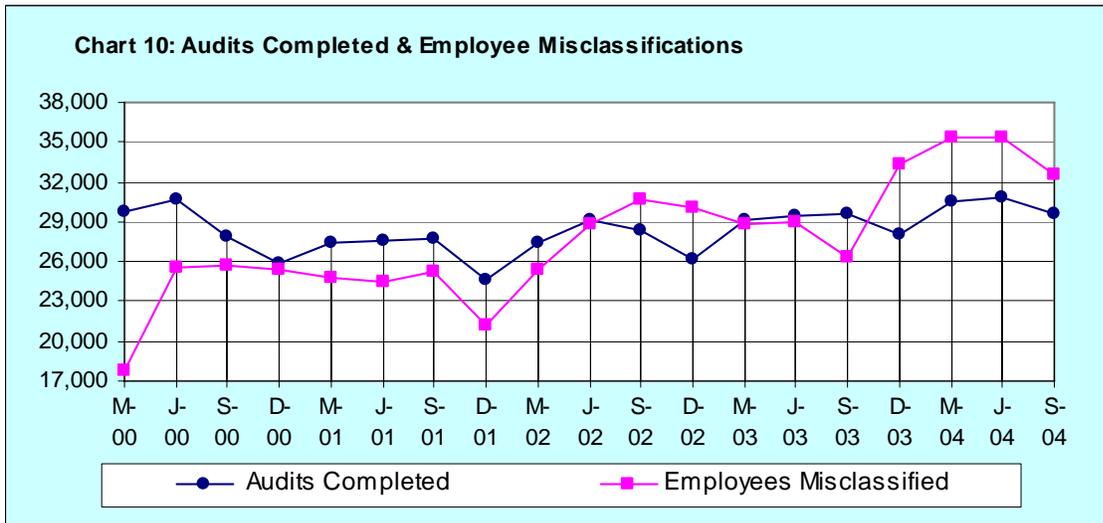
See Table 4, Collection Activities, for details about individual states and regions.

At the end of the quarter, the national distribution of receivables by age (Table 5) showed 43.1% at "6 months or less," 12.9% "7-9 months", 8.3% "10-12 months", 10.1% "13-15 months", and 25.6% "Over 15 months." Chart 9 visually illustrates that the major portions of unpaid receivables are in the "<= 6 months" and "> 15 months" categories.



Audit Activity

States conducted a total of 29,598 audits of employers' records during the quarter, a decline of 2,845 from the preceding June quarter. Of the audits completed, 823 (approximately 2.8%) were large employer audits. The large employer objective is 1.0% of the 2% annual objective for all audits. For the quarter, audits averaged covering 4.6 quarters and taking 7.2 hours to complete.



A change in the amount of wages and/or contributions reported was discovered in

12,683 of the 29,598 audits completed for a 42.9% discrepancy rate. SWAs reported pre-audit total wages of \$13.288 billion. Auditors discovered that total wages were underreported by \$513.9 million (3.86%) and overreported by \$143.7 million (1.08%) for a gross change in wages of \$657.6 million (4.94%). Contributions were underreported by \$7.5 million and overreported by \$1.6 million resulting in a gross change of \$9.1 million and a net change or yield of \$6.0 million. Net contributions per audit averaged \$201.45 and ranged from California's recovery of \$3,462.10 per audit in unpaid contributions to a negative \$110.25 in Hawaii. States averaged recovering \$28.10 per hour while doing audits.

As shown on Chart 10, the number of employee misclassifications discovered in audits over the last four quarters, is averaging about five thousand per quarter more than the number of audits completed or about 1.1 misclassifications per audit. This ratio will probably increase as more states begin using the IRS 1099 MISC extract tapes to assist in selecting higher yield audits.

See Tables 6 & 7 for a complete report on audits for each state, region and the nation.

STATUS DETERMINATION PROMPTNESS
Quarter Ending 09/30/2004

3/2/2005

State	New Employers			Successor Employers		
	Number Determinations	% Within 90 Days	% Within 180 Days	Number Determinations	% Within 90 Days	% Within 180 Days
Connecticut	2,197	88.0%	93.4%	756	50.7%	68.8%
Maine	1,160	90.9%	95.6%	290	67.2%	83.1%
Massachusetts	4,616	87.7%	95.5%	450	73.1%	92.0%
New Hampshire	1,233	86.8%	93.1%	299	70.2%	83.3%
New Jersey	10,082	71.2%	87.3%	657	27.4%	35.3%
New York	15,388	91.9%	97.1%	1,040	73.8%	90.3%
Puerto Rico	1,171	49.6%	76.7%	112	40.2%	76.8%
Rhode Island	1,032	97.0%	98.6%	254	75.2%	75.6%
Vermont	621	82.8%	92.1%	194	82.0%	95.4%
Virgin Islands	INA	INA	INA	INA	INA	INA
REGION 01	37,500	84.1%	93.2%	4,052	60.7%	75.5%
Delaware	795	79.5%	88.1%	28	75.0%	92.9%
District of Columbia	964	84.2%	90.7%	46	37.0%	71.7%
Maryland	5,114	79.2%	84.1%	379	90.2%	95.8%
Pennsylvania	8,081	77.3%	89.1%	1,109	64.5%	85.7%
Virginia	5,845	80.4%	91.9%	1,273	47.9%	70.4%
West Virginia	1,040	92.1%	96.6%	227	68.7%	83.7%
REGION 02	21,839	79.7%	89.1%	3,062	60.8%	80.3%
Alabama	2,279	85.2%	90.8%	722	58.2%	89.2%
Florida	16,868	77.4%	92.4%	1,424	83.7%	96.9%
Georgia	7,053	91.8%	96.5%	1,074	58.8%	75.5%
Kentucky	2,175	90.2%	95.5%	826	64.9%	70.7%
Mississippi	1,477	86.2%	92.8%	400	81.0%	95.0%
North Carolina	5,855	86.3%	94.6%	1,008	53.7%	80.3%
South Carolina	2,836	89.0%	94.8%	497	85.1%	96.4%
Tennessee	4,157	84.4%	93.0%	1,243	77.2%	92.8%
REGION 03	42,700	83.8%	93.7%	7,194	69.9%	86.8%
Arkansas	1,885	88.3%	96.7%	310	84.8%	98.4%
Colorado	6,487	97.1%	99.1%	453	83.7%	88.7%
Louisiana	2,291	85.3%	91.9%	803	70.6%	86.4%
Montana	995	94.2%	97.7%	94	79.8%	95.7%
New Mexico	1,318	84.6%	93.1%	336	34.5%	70.2%
North Dakota	491	82.3%	92.5%	194	76.3%	94.3%
Oklahoma	2,240	85.2%	92.7%	418	58.4%	85.2%
South Dakota	534	89.1%	93.3%	190	75.3%	91.6%
Texas	12,544	84.5%	92.3%	1,596	69.9%	90.9%
Utah	2,355	92.7%	95.5%	322	77.0%	91.9%
Wyoming	689	84.0%	91.0%	116	86.2%	100.0%
REGION 04	31,829	88.3%	94.4%	4,832	70.3%	89.0%

STATUS DETERMINATION PROMPTNESS
Quarter Ending 09/30/2004

3/2/2005

STATE	New Employers			Successor Employers		
	Number Determinations	% Within 90 Days	% Within 180 Days	Number Determinations	% Within 90 Days	% Within 180 Days
Illinois	7,316	71.4%	92.5%	1,638	56.6%	82.7%
Indiana	3,555	87.4%	94.0%	835	64.0%	70.8%
Iowa	1,514	76.4%	89.5%	558	48.6%	82.4%
Kansas	1,790	71.0%	88.5%	331	71.0%	90.3%
Michigan	6,218	84.6%	91.4%	959	41.0%	72.8%
Minnesota	3,567	94.3%	97.3%	451	88.9%	95.8%
Missouri	3,777	81.7%	92.2%	968	52.0%	80.9%
Nebraska	1,246	84.0%	91.9%	310	85.5%	96.5%
Ohio	5,581	92.7%	96.8%	761	45.9%	76.5%
Wisconsin	3,304	72.6%	89.8%	747	69.5%	91.0%
REGION 05	37,868	82.1%	93.0%	7,558	58.2%	81.7%
Alaska	529	86.6%	94.0%	215	41.9%	80.5%
Arizona	2,973	44.6%	79.4%	1,067	39.2%	68.9%
California	26,556	91.6%	94.0%	545	76.5%	86.8%
Hawaii	825	88.8%	94.3%	55	61.8%	89.1%
Idaho	2,151	91.3%	95.9%	288	89.6%	95.5%
Nevada	2,564	88.5%	94.8%	282	67.4%	89.0%
Oregon	3,259	87.1%	95.6%	736	88.0%	96.9%
Washington	7,813	93.0%	97.2%	1,136	94.0%	98.9%
REGION 06	46,670	88.2%	93.9%	4,324	72.2%	87.7%
US TOTAL	218,406	84.8%	93.2%	31,022	65.3%	83.9%

FILING REPORTS - CONTRIBUTORY EMPLOYERS
Quarter Ending 09/30/2004

3/2/2005

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Connecticut	95,711	90.0%	92.4%	94,571	96.6%
Maine	38,883	93.7%	97.0%	38,649	99.0%
Massachusetts	174,696	89.3%	92.8%	173,247	103.4%
New Hampshire	38,483	94.2%	96.5%	38,093	98.9%
New Jersey	250,901	84.5%	86.1%	252,277	86.8%
New York	470,771	93.6%	98.2%	468,986	102.5%
Puerto Rico	49,490	66.1%	77.9%	49,579	0.0%
Rhode Island	31,629	93.7%	96.6%	31,479	97.4%
Vermont	20,176	95.1%	99.7%	20,155	101.4%
Virgin Islands	INA	INA	INA	INA	INA
REGION 01	1,170,740	89.6%	93.3%	1,167,036	94.0%
Delaware	25,465	84.2%	88.6%	25,270	0.5%
District of Columbia	26,715	89.8%	91.9%	26,563	99.5%
Maryland	136,076	88.9%	92.2%	135,527	99.1%
Pennsylvania	267,281	91.7%	93.9%	265,904	95.7%
Virginia	170,213	88.0%	90.5%	169,000	98.6%
West Virginia	35,984	91.0%	99.5%	36,341	101.3%
REGION 02	661,734	89.8%	92.7%	658,605	94.0%
Alabama	84,802	90.0%	93.7%	84,304	95.2%
Florida	436,727	87.0%	89.9%	425,722	103.4%
Georgia	200,699	85.6%	90.6%	197,751	97.9%
Kentucky	81,122	91.0%	94.0%	80,468	98.5%
Mississippi	53,101	89.7%	95.8%	53,035	99.9%
North Carolina	180,464	88.4%	95.5%	179,632	102.0%
South Carolina	91,324	90.0%	94.6%	90,645	96.7%
Tennessee	109,898	92.2%	96.3%	109,008	100.9%
REGION 03	1,238,137	88.3%	92.5%	1,220,565	100.5%
Arkansas	60,238	88.8%	95.9%	60,461	97.9%
Colorado	142,173	89.7%	92.8%	142,075	94.8%
Louisiana	94,104	80.1%	90.6%	93,821	103.6%
Montana	33,844	89.3%	96.7%	33,310	95.8%
New Mexico	41,397	90.9%	94.9%	41,365	96.3%
North Dakota	17,917	99.9%	106.5%	17,864	107.4%
Oklahoma	75,149	89.3%	97.4%	75,132	102.4%
South Dakota	22,586	93.9%	101.2%	22,585	101.6%
Texas	398,977	91.8%	97.7%	397,979	99.7%
Utah	58,859	93.2%	97.8%	57,862	101.2%
Wyoming	19,318	46.9%	80.7%	19,151	84.1%
REGION 04	964,562	89.2%	95.9%	961,605	99.1%

FILING REPORTS - CONTRIBUTORY EMPLOYERS
Quarter Ending 09/30/2004

3/2/2005

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Illinois	278,331	90.4%	94.5%	276,424	98.5%
Indiana	123,169	90.1%	93.7%	124,302	94.2%
Iowa	66,824	92.2%	95.4%	66,663	99.4%
Kansas	67,925	88.6%	97.1%	68,200	99.0%
Michigan	208,247	78.2%	89.0%	206,327	90.1%
Minnesota	129,437	91.7%	95.7%	128,656	100.3%
Missouri	130,057	92.0%	100.0%	129,611	105.7%
Nebraska	44,065	94.0%	99.3%	44,566	99.8%
Ohio	225,112	93.5%	97.0%	226,730	97.7%
Wisconsin	120,432	93.9%	96.7%	119,983	100.0%
REGION 05	1,393,599	89.7%	95.2%	1,391,462	97.8%
Alaska	16,907	89.9%	95.2%	16,681	96.6%
Arizona	109,926	91.9%	95.9%	108,976	100.0%
California	1,055,867	87.7%	87.7%	1,027,252	88.8%
Hawaii	29,441	87.2%	93.5%	29,378	97.7%
Idaho	41,544	89.5%	98.0%	41,106	99.3%
Nevada	49,907	92.2%	97.4%	49,267	99.4%
Oregon	100,550	84.4%	91.5%	100,421	97.1%
Washington	191,038	92.6%	96.2%	194,805	94.7%
REGION 06	1,595,180	88.5%	90.3%	1,567,886	91.7%
US TOTAL	7,023,952	89.1%	93.1%	6,967,159	96.1%

FILING REPORTS - REIMBURSING EMPLOYERS
Quarter Ending 09/30/2004

5/3/2004

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Connecticut	1,437	91.4%	93.8%	1,435	95.9%
Maine	1,066	97.2%	98.5%	1,065	99.5%
Massachusetts**	INA	INA	INA	INA	INA
New Hampshire	918	94.8%	98.4%	913	99.5%
New Jersey	1,968	92.9%	93.2%	1,970	94.1%
New York	10,406	71.0%	82.1%	10,372	83.3%
Puerto Rico	425	16.2%	78.6%	427	0.0%
Rhode Island	1,258	97.0%	97.5%	1,258	103.1%
Vermont	857	98.0%	99.9%	855	100.9%
Virgin Islands	INA	INA	INA	INA	INA
REGION 01	18,335	79.4%	87.8%	18,295	87.4%
Delaware*	INA	INA	INA	INA	INA
District of Columbia	497	89.5%	93.2%	493	97.6%
Maryland	1,532	96.6%	97.7%	1,528	100.0%
Pennsylvania	6,611	96.9%	98.1%	6,553	100.0%
Virginia	1,256	95.4%	97.3%	1,257	99.4%
West Virginia	758	94.7%	99.1%	754	100.3%
REGION 02	10,654	96.2%	97.8%	10,585	99.8%
Alabama	1,161	94.6%	96.8%	1,162	98.5%
Florida	3,034	90.5%	93.0%	3,050	95.9%
Georgia	1,500	96.1%	97.9%	1,504	100.3%
Kentucky	1,384	97.5%	97.9%	1,388	98.1%
Mississippi	825	92.7%	97.3%	827	98.5%
North Carolina	1,745	92.4%	98.0%	1,748	99.2%
South Carolina	742	93.3%	96.4%	739	97.4%
Tennessee	1,292	95.0%	97.0%	1,293	97.9%
REGION 03	11,683	93.6%	96.3%	11,711	98.0%
Arkansas	914	95.5%	98.5%	920	98.9%
Colorado	862	96.3%	97.4%	858	99.9%
Louisiana	1,556	79.4%	84.1%	1,554	84.7%
Montana	867	94.8%	99.4%	865	98.8%
New Mexico	555	94.1%	96.2%	557	98.6%
North Dakota	1,066	98.5%	101.1%	1,064	101.8%
Oklahoma	919	98.0%	99.5%	925	101.3%
South Dakota	745	98.1%	100.3%	741	100.9%
Texas	3,313	98.6%	101.4%	3,314	103.0%
Utah	535	91.4%	96.3%	585	98.6%
Wyoming	525	77.0%	98.3%	523	99.6%
REGION 04	11,857	93.8%	97.6%	11,906	98.8%

FILING REPORTS - REIMBURSING EMPLOYERS
Quarter Ending 09/30/2004

5/3/2004

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Illinois	4,144	97.2%	98.6%	4,140	99.7%
Indiana	2,118	95.1%	97.6%	2,119	98.8%
Iowa	2,182	96.1%	98.5%	2,185	99.7%
Kansas	547	91.2%	99.3%	546	100.2%
Michigan**	INA	INA	INA	INA	INA
Minnesota	3,999	75.3%	95.1%	4,004	97.7%
Missouri	2,307	97.7%	101.0%	2,311	101.2%
Nebraska	1,479	96.6%	99.5%	1,477	100.3%
Ohio	4,950	90.4%	92.3%	4,941	93.5%
Wisconsin	3,800	97.3%	98.3%	3,795	99.9%
REGION 05	25,526	92.1%	97.0%	25,518	98.3%
Alaska	175	96.6%	98.9%	173	101.7%
Arizona	751	94.0%	97.9%	752	99.6%
California	5,449	99.8%	99.8%	6,160	86.7%
Hawaii	197	89.3%	99.0%	195	102.6%
Idaho	916	92.6%	99.3%	920	99.9%
Nevada	281	94.0%	99.6%	280	101.1%
Oregon	2,584	88.2%	92.8%	2,571	95.3%
Washington	2,059	91.2%	93.6%	2,055	94.5%
REGION 06	12,412	94.7%	97.1%	13,106	92.0%
US TOTAL	90,467	90.8%	95.2%	91,121	95.4%

* Delaware is now reporting this data and will be added to the Q/E 3/31/2005 report.

** Massachusetts and Michigan do not receive reports from reimbursing employers.

COLLECTION ACTIVITIES
(Contributory and Reimbursable Receivables)
Quarter Ending 09/30/2004

6/2/2005

State	Balance at Beginning of Period	Amounts Determined Receivable	Amounts Liquidated	Amounts Declared Uncollectible	Removed End of Period	Balance at End of Period
Connecticut	\$8,694,958	\$4,995,203	\$5,135,500	\$232,543	\$988,175	\$7,333,943
Maine	\$925,462	\$1,098,517	\$1,225,724	\$0	\$60,461	\$737,794
Massachusetts	\$17,797,175	\$28,282,821	\$23,870,792	\$592,453	\$984,023	\$20,632,728
New Hampshire	\$455,200	\$510,535	\$492,435	\$122	\$21,868	\$451,310
New Jersey	\$62,844,465	\$27,928,820	\$28,976,537	\$0	\$6,227,109	\$55,569,639
New York	\$94,199,574	\$69,979,579	\$60,280,946	\$1,629,214	\$5,932,374	\$96,336,619
Puerto Rico	\$24,412,392	\$11,141,879	\$3,984,665	\$0	\$5,345,131	\$26,224,475
Rhode Island	\$2,142,956	\$3,953,694	\$3,720,964	\$0	\$29,102	\$2,346,584
Vermont	\$520,098	\$798,407	\$722,933	\$9,429	\$218,902	\$367,241
Virgin Islands	INA	INA	INA	INA	INA	INA
REGION 01	\$211,992,280	\$148,689,455	\$128,410,496	\$2,463,761	\$19,807,145	\$210,000,333
Delaware	\$9,063,648	\$4,990,958	\$4,885,973	\$0	\$6,195,803	\$2,972,830
District of Columbia	\$5,415,856	\$1,809,813	\$1,613,869	\$0	\$1,131,982	\$4,479,818
Maryland	\$19,085,803	\$31,071,784	\$28,566,411	\$1,526,520	\$253,552	\$19,811,104
Pennsylvania	\$57,815,804	\$11,853,271	\$23,068,494	\$2,553,805	\$128,112	\$43,918,664
Virginia	\$17,145,465	\$7,112,200	\$7,727,834	\$799,785	\$2,192,217	\$13,537,829
West Virginia	\$4,633,536	\$2,538,175	\$3,191,935	\$7,649	\$497,438	\$3,474,689
REGION 02	\$113,160,112	\$59,376,201	\$69,054,516	\$4,887,759	\$10,399,104	\$88,194,934
Alabama	\$4,472,634	\$1,679,846	\$1,202,528	\$0	\$256,495	\$4,693,457
Florida	\$66,527,936	\$59,551,355	\$49,218,585	\$2,248,521	\$2,487,242	\$72,124,943
Georgia	\$16,831,457	\$38,816,307	\$26,800,339	\$15,418	\$194,775	\$28,637,232
Kentucky	\$7,798,066	\$15,787,872	\$14,755,727	\$24,724	\$835,152	\$7,970,335
Mississippi	\$27,932,962	\$11,286,525	\$9,324,185	\$240,799	\$1,800,106	\$27,854,397
North Carolina	\$15,235,762	\$16,464,462	\$14,412,913	\$189,809	\$1,225,049	\$15,872,453
South Carolina	\$5,990,458	\$3,962,921	\$3,323,154	\$65,761	\$0	\$6,564,464
Tennessee	\$8,768,967	\$5,157,561	\$5,720,213	\$254,449	\$463,287	\$7,488,579
REGION 03	\$153,558,242	\$152,706,849	\$124,757,644	\$3,039,481	\$7,262,106	\$171,205,860
Arkansas	\$3,142,481	\$1,572,341	\$560,532	\$0	\$439,512	\$3,714,778
Colorado	\$7,920,395	\$81,223,778	\$83,753,661	\$682,556	\$266,238	\$4,441,718
Louisiana	\$9,745,226	\$10,884,103	\$9,822,102	\$0	\$1,228,418	\$9,578,809
Montana	\$2,163,324	\$1,288,893	\$912,145	\$61,454	\$265,506	\$2,213,112
New Mexico	\$2,237,090	\$885,100	\$24,802	\$34,000	\$160,429	\$2,902,959
North Dakota	\$487,578	\$5,751,217	\$5,525,579	\$379	\$61,081	\$651,756
Oklahoma	\$7,654,350	\$8,138,342	\$7,634,137	\$0	\$349,215	\$7,809,340
South Dakota	\$355,713	\$78,559	\$97,369	\$42,375	\$0	\$294,528
Texas	\$30,784,094	\$62,231,029	\$63,298,756	\$191,464	\$1,212,257	\$28,312,646
Utah	\$1,027,930	\$2,295,632	\$2,179,798	\$144,632	\$0	\$999,132
Wyoming	\$1,179,460	\$742,659	\$780,920	\$0	\$86,310	\$1,054,889
REGION 04	\$66,697,641	\$175,091,653	\$174,589,801	\$1,156,860	\$4,068,966	\$61,973,667

COLLECTION ACTIVITIES
(Contributory and Reimbursable Receivables)
Quarter Ending 09/30/2004

6/2/2005

State	Balance at Beginning of Period	Amounts Determined Receivable	Amounts Liquidated	Amounts Declared Uncollectible	Removed End of Period	Balance at End of Period
Illinois	\$11,675,068	\$5,815,775	\$2,939,460	\$667,345	\$1,574,369	\$12,309,669
Indiana	\$10,169,175	\$6,414,367	\$4,408,970	\$0	\$1,005,211	\$11,169,361
Iowa	\$5,570,812	\$3,243,992	\$3,519,299	\$0	\$509,851	\$4,785,654
Kansas	\$3,195,354	\$6,745,181	\$5,985,693	\$37,701	\$0	\$3,917,141
Michigan	\$33,619,900	\$20,511,390	\$14,679,182	\$0	\$1,711,087	\$37,741,021
Minnesota	\$17,649,432	\$14,841,993	\$13,737,733	\$149,871	\$923,594	\$17,680,227
Missouri	\$10,010,816	\$16,390,276	\$15,751,295	\$43,779	\$521,438	\$10,084,580
Nebraska	\$1,103,687	\$5,017,415	\$5,000,767	\$68,021	\$53,910	\$998,404
Ohio	\$17,042,689	\$10,126,125	\$11,466,175	\$772	\$1,367,760	\$14,334,107
Wisconsin	\$16,804,218	\$8,413,153	\$13,031,949	\$2,143,863	\$687,294	\$9,354,265
REGION 05	\$126,841,151	\$97,519,667	\$90,520,523	\$3,111,352	\$8,354,514	\$122,374,429
Alaska	INA	INA	INA	INA	INA	INA
Arizona	\$3,289,753	\$2,821,367	\$1,854,824	\$0	\$310,095	\$3,946,201
California	\$89,743,157	\$1,061,343	\$19,177,213	\$201,722	\$6,999,926	\$64,425,639
Hawaii	\$4,046,447	\$2,482,998	\$1,854,182	\$5,100	\$453,775	\$4,216,388
Idaho	\$714,389	\$2,027,815	\$2,112,352	\$2,790	\$54,201	\$572,861
Nevada	\$4,032,825	\$6,766,279	\$6,102,207	\$0	\$297,082	\$4,399,815
Oregon	\$9,550,885	\$8,125,408	\$9,498,343	\$9,954	\$541,240	\$7,626,756
Washington	\$12,060,667	\$3,931,719	\$2,418,493	\$373,383	\$915,710	\$13,084,800
REGION 06	\$124,238,123	\$27,216,929	\$43,017,614	\$592,949	\$9,572,029	\$98,272,460
US TOTAL	\$796,487,549	\$660,600,754	\$630,350,594	\$15,252,162	\$59,463,864	\$752,021,683

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
 (Contributory and Reimbursable Receivables)
 Quarter Ending 09/30/2004

6/2/2005

State - Region	Total Receivables End of Period	6 Months				Over 15 Months
		or less %	7- 9 Months %	10-12 Months %	13-15 Months %	
Connecticut	\$7,333,943	52.1	8.7	12.2	12.2	14.8
Maine	\$737,794	41.6	11.1	11.1	9.7	26.5
Massachusetts	\$20,632,728	71.0	2.9	3.9	5.2	17.1
New Hampshire	\$451,310	61.2	6.6	6.4	10.3	15.5
New Jersey	\$55,569,639	38.7	11.9	12.1	11.5	25.7
New York	\$96,336,619	41.0	15.1	7.3	10.5	26.1
Puerto Rico	\$26,224,475	5.7	11.5	11.5	14.7	56.7
Rhode Island	\$2,346,584	67.6	5.0	3.9	3.8	19.9
Vermont	\$367,241	31.8	8.9	12.2	19.8	27.3
Virgin Islands	INA	INA	INA	INA	INA	INA
REGION 01	\$210,000,333	39.6	12.2	8.9	10.8	28.5
Delaware	\$2,972,830	57.3	5.9	8.1	10.6	18.0
District of Columbia	\$4,479,818	34.9	9.6	8.6	13.6	33.3
Maryland	\$19,811,104	13.3	43.6	6.6	6.7	29.7
Pennsylvania	\$43,918,664	48.9	5.5	7.3	11.0	27.2
Virginia	\$13,537,829	41.9	3.0	3.6	4.7	46.9
West Virginia	\$3,474,689	30.5	7.5	9.7	16.6	35.7
REGION 02	\$88,194,934	38.7	14.0	6.8	9.4	31.1
Alabama	\$4,693,457	47.4	6.6	7.8	15.1	23.1
Florida	\$72,124,943	51.5	8.9	10.4	11.8	17.4
Georgia	\$28,637,232	92.7	1.4	1.4	1.6	3.0
Kentucky	\$7,970,335	46.7	8.1	8.9	12.9	23.4
Mississippi	\$27,854,397	38.7	8.8	8.3	8.2	36.0
North Carolina	\$15,872,453	40.6	8.9	7.9	12.6	30.0
South Carolina	\$6,564,464	47.5	9.5	8.5	10.2	24.3
Tennessee	\$7,488,579	49.2	11.0	9.8	9.6	20.4
REGION 03	\$171,205,860	54.7	7.6	8.1	9.6	20.0
Arkansas	\$3,714,778	32.8	16.4	16.7	14.3	19.8
Colorado	\$4,441,718	54.9	6.3	9.1	9.4	20.4
Louisiana	\$9,578,809	34.5	14.4	13.5	13.1	24.5
Montana	\$2,213,112	30.9	14.3	13.9	12.8	28.1
New Mexico	\$2,902,959	58.9	10.4	7.3	9.7	13.7
North Dakota	\$651,756	49.2	8.6	17.3	8.9	16.0
Oklahoma	\$7,809,340	59.0	10.6	9.2	9.3	11.8
South Dakota	\$294,528	19.4	29.6	14.0	8.1	28.9
Texas	\$28,312,646	53.3	6.4	6.4	8.5	25.5
Utah	\$999,132	66.4	8.8	6.7	4.2	13.9
Wyoming	\$1,054,889	55.8	12.9	19.2	2.0	10.1
REGION 04	\$61,973,667	49.5	9.5	9.3	9.7	21.9

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
 (Contributory and Reimbursable Receivables)
 Quarter Ending 09/30/2004

6/2/2005

State - Region	Total Receivables End of Period	6 Months				Over	
		or less %	7- 9 Months %	10-12 Months %	13-15 Months %	15 Months %	
Illinois	\$12,309,669	2.5	13.6	14.8	19.2	49.9	
Indiana	\$11,169,361	39.5	8.4	9.3	10.7	32.1	
Iowa	\$4,785,654	34.2	19.2	13.9	11.5	21.2	
Kansas	\$3,917,141	74.7	3.8	2.0	1.8	17.7	
Michigan	\$37,741,021	54.5	5.8	7.1	12.1	20.5	
Minnesota	\$17,680,227	51.2	13.6	13.2	9.2	12.8	
Missouri	\$10,084,580	58.4	8.1	7.7	9.3	16.4	
Nebraska	\$998,404	49.1	8.7	9.8	10.6	21.9	
Ohio	\$14,334,107	39.6	6.4	7.9	11.4	34.7	
Wisconsin	\$9,354,265	65.1	6.5	7.5	8.4	12.6	
REGION 05	\$122,374,429	46.6	8.7	9.2	11.3	24.1	
Alaska	\$0						
Arizona	\$3,946,201	51.4	5.4	7.6	7.2	28.5	
California	\$64,425,639	15.0	39.3	4.4	6.4	34.9	
Hawaii	\$4,216,388	34.4	12.0	17.4	13.2	23.1	
Idaho	\$572,861	35.6	15.9	12.4	11.2	24.8	
Nevada	\$4,399,815	41.1	12.9	11.8	12.8	21.4	
Oregon	\$7,626,756	52.6	10.3	10.5	10.4	16.2	
Washington	\$13,084,800	50.2	12.1	10.4	20.6	6.7	
REGION 06	\$98,272,460	26.2	29.5	6.7	9.3	28.3	
US TOTAL	\$752,021,683	43.1	12.9	8.3	10.1	25.6	

AUDIT ACTIVITY
Quarter Ending 09/30/2004

6/2/2005

STATE	2% Audit Objective		Large Employer Audits		Change Audits		Average Per Audit		Current Qtr		Prior Qtr		Year Ago Qtr		
	Quarterly Objective	Completed Audits	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Quarters Audited	Hours Spent	Number Discovered	Number Discovered	Quarter Change	Number Discovered	Year Change
Connecticut	475	382	11	2.9%	195	51.0%	4.8	10.4	710	10	471	249	10	471	249
Maine	192	223	2	0.9%	95	42.6%	3.9	3.8	115	68	202	-19	68	202	-19
Massachusetts	861	406	21	5.2%	207	51.0%	4.5	7.0	954	-253	676	25	-253	676	25
New Hampshire	191	204	11	5.4%	98	48.0%	4.1	5.4	287	-104	215	-32	-104	215	-32
New Jersey	1,360	1,460	50	3.4%	698	47.8%	4.3	5.5	4,775	-1,570	3,435	-230	-1,570	3,435	-230
New York	2,333	2,922	66	2.3%	1,313	44.9%	6.5	8.0	2,910	1,156	2,725	1,341	1,156	2,725	1,341
Puerto Rico	248	82	2	2.4%	25	30.5%	5.0	13.9	58	-292	143	-85	-292	143	-85
Rhode Island	156	186	1	0.5%	51	27.4%	5.5	8.2	63	-54	142	-79	-54	142	-79
Vermont	100	219	16	7.3%	88	40.2%	5.3	9.6	171	-115	153	18	-115	153	18
Virgin Islands	25	0	0	0.0%	0	0.0%	0.0	0.0	0	0	0	0	0	0	0
REGION 01	5,941	6,084	180	3.0%	2,770	45.5%	5.4	7.4	10,504	-1,154	8,162	1,188	-1,154	8,162	1,188
Delaware	128	113	0	0.0%	32	28.3%	3.9	8.5	2	2	1	1	2	1	1
District of Columbia	133	23	1	4.3%	4	17.4%	3.9	4.7	0	1	0	1	1	0	1
Maryland	669	726	19	2.6%	312	43.0%	4.2	3.7	1,696	-73	156	1,467	-73	156	1,467
Pennsylvania	1,323	1,608	31	1.9%	458	28.5%	4.7	4.3	100	75	13	162	75	13	162
Virginia	827	810	13	1.6%	318	39.3%	4.9	4.6	0	0	0	0	0	0	0
West Virginia	181	284	12	4.2%	138	48.6%	4.1	7.4	294	-79	572	-357	-79	572	-357
REGION 02	3,261	3,564	76	2.1%	1,262	35.4%	4.6	4.6	2,090	-74	742	1,274	-74	742	1,274
Alabama	421	435	5	1.1%	100	23.0%	4.0	2.0	83	67	172	-22	67	172	-22
Florida	2,102	1,541	25	1.6%	636	41.3%	4.0	9.2	757	-155	710	-108	-155	710	-108
Georgia	975	1,049	15	1.4%	265	25.3%	4.0	5.3	214	-93	216	-95	-93	216	-95
Kentucky	401	223	6	2.7%	146	65.5%	4.0	7.2	45	83	0	128	83	0	128
Mississippi	264	204	2	1.0%	32	15.7%	4.0	1.7	20	13	21	-1	13	21	-1
North Carolina	887	864	70	8.1%	428	49.5%	5.1	11.5	355	-175	172	8	-175	172	8
South Carolina	448	430	7	1.6%	158	36.7%	5.1	2.9	318	-6	257	55	-6	257	55
Tennessee	545	517	6	1.2%	220	42.6%	4.0	7.3	395	166	237	158	166	237	158
REGION 03	6,043	5,263	136	2.6%	1,985	37.7%	4.3	7.1	2,008	-100	1,785	123	-100	1,785	123

AUDIT ACTIVITY
Quarter Ending 09/30/2004

STATE	2% Audit Objective		Large Employer Audits		Change Audits		Average Per Audit		Current Qtr.		Prior Qtr		Year Ago Qtr	
	Quarterly Objective	Completed Audits	Number	Percent of Total	Number	Percent of Total	Quarters Audited	Hours Spent	Number Discovered	Number Discovered	Quarter Change	Number Discovered	Number Discovered	Year Change
Arkansas	298	150	4	2.7%	42	28.0%	4.6	5.3	227	208	19	827	827	-600
Colorado	705	888	25	2.8%	526	59.2%	4.0	3.5	1,625	1,158	467	1,327	1,327	298
Louisiana	466	600	16	2.7%	212	35.3%	4.1	6.6	426	486	-60	214	214	212
Montana	165	73	0	0.0%	39	53.4%	4.2	6.7	38	27	11	40	40	-2
New Mexico	206	225	6	2.7%	37	16.4%	4.0	4.3	149	118	31	57	57	92
North Dakota	89	92	1	1.1%	43	46.7%	4.0	5.5	14	39	-25	25	25	-11
Oklahoma	372	341	15	4.4%	151	44.3%	4.3	4.9	109	150	-41	197	197	-88
South Dakota	111	104	1	1.0%	41	39.4%	4.0	3.3	52	63	-11	76	76	-24
Texas	1,970	1,795	12	0.7%	728	40.6%	4.0	5.0	913	523	390	734	734	179
Utah	284	364	8	2.2%	185	50.8%	4.1	4.8	343	163	180	249	249	94
Wyoming	95	96	1	1.0%	54	56.3%	4.2	6.0	72	96	-24	87	87	-15
REGION 04	4,761	4,728	89	1.9%	2,058	43.5%	4.1	4.9	3,968	3,031	937	3,833	3,833	135
Illinois	1,381	1,088	49	4.5%	603	55.4%	4.0	18.4	1,568	1,511	57	2,083	2,083	-515
Indiana	612	914	14	1.5%	538	58.9%	5.1	12.8	3,300	4,226	-926	3,117	3,117	183
Iowa	332	35	0	0.0%	15	42.9%	4.0	7.5	11	31	-20	48	48	-37
Kansas	336	419	1	0.2%	111	26.5%	4.0	3.1	128	174	-46	146	146	-18
Michigan	1,028	455	51	11.2%	242	53.2%	4.1	12.3	491	577	-86	607	607	-116
Minnesota	645	757	47	6.2%	371	49.0%	4.0	7.6	385	874	-489	0	0	385
Missouri	644	911	36	4.0%	322	35.3%	4.1	6.4	60	214	-154	139	139	-79
Nebraska	220	321	21	6.5%	178	55.5%	4.2	3.3	66	41	25	66	66	0
Ohio	1,149	1,356	40	2.9%	568	41.9%	4.0	6.1	1,384	1,332	52	1,404	1,404	-20
Wisconsin	595	684	20	2.9%	328	48.0%	5.1	5.8	1,283	1,922	-639	1,971	1,971	-688
REGION 05	6,942	6,940	279	4.0%	3,276	47.2%	4.3	9.2	8,676	10,902	-2,226	9,581	9,581	-905
Alaska*	83	38	0	0.0%	34	89.5%	4.0	7.5	19	0	19	147	147	-128
Arizona	545	482	11	2.3%	172	35.7%	4.6	6.4	1,136	2,097	-961	388	388	748
California	5,115	241	19	7.9%	153	63.5%	5.2	25.8	2,996	2,869	127	3,167	3,167	-171
Hawaii	144	179	0	0.0%	84	46.9%	4.2	11.3	118	90	28	145	145	-27
Idaho	203	222	7	3.2%	150	67.6%	4.6	6.9	968	557	411	377	377	591
Nevada	241	264	16	6.1%	152	57.6%	4.3	9.8	180	137	43	163	163	17
Oregon	497	460	10	2.2%	235	51.1%	6.4	15.3	1,082	991	91	929	929	153
Washington	1,024	1,133	0	0.0%	352	31.1%	4.5	3.5	94	80	14	0	0	94
REGION 06	7,852	3,019	63	2.1%	1,332	44.1%	4.8	8.8	6,593	6,821	-228	5,316	5,316	1,277
US	34,800	29,598	823	2.8%	12,683	42.9%	4.6	7.2	32,511	35,356	-2,845	29,419	29,419	3,092

AUDIT CHANGE IN TOTAL WAGES AND CONTRIBUTIONS

6/2/2005

Quarter Ending 09/30/2004

State	Change In Total Wages				Change In Contributions				Net Contributions Per Hour	
	Under		Over		Under		Over			
	Reported	Gross	Reported	Gross	Reported	Gross	Reported	Gross		
Connecticut	\$17,266,860	\$19,180,588	\$1,913,728	\$19,180,588	\$31,185	\$155,509	\$93,139	\$155,509	\$243.82	\$23.37
Maine	\$602,384	\$698,632	\$96,248	\$698,632	\$2,904	\$13,159	\$7,351	\$13,159	\$32.96	\$8.69
Massachusetts	\$8,755,483	\$9,417,292	\$661,809	\$9,417,292	\$11,723	\$186,858	\$163,412	\$186,858	\$402.49	\$57.32
New Hampshire	\$1,980,715	\$2,161,771	\$181,056	\$2,161,771	\$1,482	\$9,926	\$6,962	\$9,926	\$34.13	\$6.27
New Jersey	\$37,950,865	\$39,222,010	\$1,271,145	\$39,222,010	\$33,619	\$822,780	\$755,542	\$822,780	\$517.49	\$94.48
New York	\$168,006,319	\$217,437,904	\$49,431,585	\$217,437,904	\$503,198	\$3,167,646	\$2,161,250	\$3,167,646	\$739.65	\$92.95
Puerto Rico	\$776,521	\$806,482	\$29,961	\$806,482	\$3,589	\$28,717	\$21,539	\$28,717	\$262.67	\$18.84
Rhode Island	\$1,493,393	\$1,733,059	\$239,666	\$1,733,059	\$4,022	\$28,141	\$20,097	\$28,141	\$108.05	\$13.10
Vermont	\$1,563,517	\$2,045,316	\$481,799	\$2,045,316	\$3,669	\$29,805	\$22,467	\$29,805	\$102.59	\$10.66
Virgin Islands	INA	INA	INA	INA	INA	INA	INA	INA	INA	INA
REGION 01	\$238,396,057	\$292,703,054	\$54,306,997	\$292,703,054	\$595,391	\$4,442,541	\$3,251,759	\$4,442,541	\$534.48	\$72.54
Delaware	\$543,156	\$606,621	\$63,465	\$606,621	\$2,465	\$6,903	\$1,973	\$6,903	\$17.46	\$2.06
District of Columbia	\$29,862	\$29,894	\$32	\$29,894	\$116	\$504	\$272	\$504	\$11.83	\$2.52
Maryland	\$14,822,284	\$16,263,158	\$1,440,874	\$16,263,158	\$19,403	\$97,735	\$58,929	\$97,735	\$81.17	\$22.24
Pennsylvania	\$17,958,086	\$18,317,822	\$359,736	\$18,317,822	\$13,937	\$434,888	\$407,014	\$434,888	\$253.12	\$58.72
Virginia	\$4,779,359	\$6,895,153	\$2,115,794	\$6,895,153	\$8,938	\$25,949	\$8,073	\$25,949	\$9.97	\$2.17
West Virginia	\$1,622,368	\$1,791,638	\$169,270	\$1,791,638	\$16,308	\$52,685	\$20,069	\$52,685	\$70.67	\$9.59
REGION 02	\$39,755,115	\$43,904,286	\$4,149,171	\$43,904,286	\$61,167	\$618,664	\$496,330	\$618,664	\$139.26	\$30.17
Alabama	\$787,155	\$1,072,388	\$285,233	\$1,072,388	\$4,054	\$21,374	\$13,266	\$21,374	\$30.50	\$15.46
Florida	\$8,099,507	\$15,209,945	\$7,110,438	\$15,209,945	\$32,632	\$82,665	\$17,401	\$82,665	\$11.29	\$1.23
Georgia	\$1,808,520	\$3,151,960	\$1,343,440	\$3,151,960	\$1,802	\$6,127	\$2,523	\$6,127	\$2.41	\$0.45
Kentucky	\$753,885	\$940,153	\$186,268	\$940,153	\$14,416	\$26,851	(\$1,981)	\$26,851	(\$8.88)	(\$1.24)
Mississippi	\$153,713	\$1,137,375	\$983,662	\$1,137,375	\$23,311	\$24,775	(\$21,847)	\$24,775	(\$107.09)	(\$61.54)
North Carolina	\$5,976,024	\$15,376,402	\$9,400,378	\$15,376,402	\$82,293	\$133,353	(\$31,233)	\$133,353	(\$36.15)	(\$3.15)
South Carolina	\$10,448,468	\$10,836,661	\$388,193	\$10,836,661	\$8,442	\$119,627	\$102,743	\$119,627	\$238.94	\$83.13
Tennessee	\$2,925,127	\$3,459,911	\$534,784	\$3,459,911	\$11,255	\$42,100	\$19,590	\$42,100	\$37.89	\$5.22
REGION 03	\$30,952,399	\$51,184,795	\$20,232,396	\$51,184,795	\$178,205	\$456,872	\$100,462	\$456,872	\$19.09	\$2.69

AUDIT CHANGE IN TOTAL WAGES AND CONTRIBUTIONS
Quarter Ending 09/30/2004

6/2/2005

State	Change In Total Wages			Change In Contributions			Net	
	Under Reported	Over Reported	Gross	Under Reported	Over Reported	Gross	Contributions Per Audit	Net Contributions Per Hour
Arkansas	\$1,933,801	\$82,622	\$2,016,423	\$42,515	\$655	\$43,170	\$279.07	\$52.99
Colorado	\$8,152,307	\$3,591,521	\$11,744,228	\$51,807	\$18,176	\$69,983	\$37.87	\$10.93
Louisiana	\$4,136,120	\$1,426,942	\$5,563,062	\$23,214	\$12,839	\$36,053	\$17.29	\$2.64
Montana	\$405,125	\$187,816	\$592,941	\$7,363	\$3,518	\$10,881	\$52.67	\$7.88
New Mexico	\$607,456	\$8,259	\$615,715	\$2,460	\$1	\$2,461	\$10.93	\$2.57
North Dakota	\$133,594	\$904	\$134,498	\$889	\$102	\$991	\$8.55	\$1.56
Oklahoma	\$2,498,763	\$773,566	\$3,272,329	\$19,113	\$5,087	\$24,200	\$41.13	\$8.38
South Dakota	\$440,087	\$21,117	\$461,204	\$934	\$1,706	\$2,640	(\$7.42)	(\$2.22)
Texas	\$27,911,288	\$22,484,985	\$50,395,373	\$38,211	\$43,467	\$81,678	(\$2.93)	(\$0.59)
Utah	\$1,259,079	\$743,386	\$2,002,465	\$11,243	\$1,023	\$12,266	\$28.08	\$5.80
Wyoming	\$333,288	\$49,019	\$382,307	\$2,770	\$469	\$3,239	\$23.97	\$3.97
REGION 04	\$47,810,908	\$29,369,637	\$77,180,545	\$200,519	\$87,043	\$287,562	\$24.00	\$4.92
Illinois	\$46,407,071	\$1,290,155	\$47,697,226	\$623,898	\$179,977	\$803,875	\$408.02	\$22.21
Indiana	\$17,062,221	\$6,224,929	\$23,287,150	\$186,850	\$88,926	\$275,776	\$107.14	\$8.39
Iowa	\$92,427	\$23,942	\$116,369	\$393	\$284	\$677	\$3.11	\$0.42
Kansas	\$478,705	\$443,898	\$922,603	\$7,795	\$5,708	\$13,503	\$4.98	\$1.61
Michigan	\$4,711,618	\$827,398	\$5,539,016	\$57,505	\$20,767	\$78,272	\$80.74	\$6.54
Minnesota	\$6,243,056	\$2,274,226	\$8,517,282	\$43,491	\$34,686	\$78,177	\$11.63	\$1.53
Missouri	\$2,398,748	\$3,036,971	\$5,435,719	\$25,767	\$22,385	\$48,152	\$3.71	\$0.58
Nebraska	\$784,545	\$1,505,507	\$2,290,052	\$16,730	\$10,845	\$27,575	\$18.33	\$5.48
Ohio	\$9,633,873	\$6,021,366	\$15,655,239	\$101,342	\$27,058	\$128,400	\$54.78	\$8.99
Wisconsin	\$15,452,670	\$5,752,856	\$21,205,526	\$241,283	\$74,244	\$315,527	\$244.21	\$42.43
REGION 05	\$103,264,934	\$27,401,248	\$130,666,182	\$1,305,054	\$464,880	\$1,769,934	\$121.06	\$13.19
Alaska	\$374,687	\$477,680	\$852,367	\$16,776	\$11,111	\$27,887	\$149.08	\$19.88
Arizona	\$8,431,241	\$468,238	\$8,899,479	\$77,858	\$4,900	\$82,758	\$151.37	\$23.72
California	\$16,180,232	\$123,567	\$16,303,799	\$842,035	\$7,668	\$849,703	\$3,462.10	\$134.01
Hawaii	\$960,576	\$710,225	\$1,670,801	\$13,042	\$32,776	\$45,818	(\$110.25)	(\$9.80)
Idaho	\$9,322,304	\$326,408	\$9,648,712	\$89,044	\$6,604	\$95,648	\$371.35	\$53.92
Nevada	\$5,399,346	\$1,292,308	\$6,691,654	\$28,778	\$10,979	\$39,757	\$67.42	\$6.89
Oregon	\$9,675,682	\$1,388,071	\$11,063,753	\$193,467	\$47,350	\$240,817	\$317.65	\$20.79
Washington	\$3,364,819	\$3,487,610	\$6,852,429	\$72,408	\$51,789	\$124,197	\$18.20	\$5.23
REGION 06	\$53,708,887	\$8,274,107	\$61,982,994	\$1,333,408	\$173,177	\$1,506,585	\$384.31	\$43.48
US TOTAL	\$513,888,300	\$143,733,556	\$657,621,856	\$7,522,295	\$1,559,863	\$9,082,158	\$201.45	\$28.10