

**Average Number of Misclassified Employees  
Detected per Audit\*  
Calendar Year Ending December 31, 2021**

| <b>States</b>        | <b>Misclassified Workers</b> | <b>Completed Audits</b> | <b>Average Misclassifications<br/>per Audit</b> |
|----------------------|------------------------------|-------------------------|-------------------------------------------------|
| <b>Region 01</b>     |                              |                         |                                                 |
| Connecticut          | 1,022                        | 268                     | 3.8                                             |
| Maine                | 317                          | 244                     | 1.3                                             |
| Massachusetts        | 2,334                        | 400                     | 5.8                                             |
| New Hampshire        | 118                          | 100                     | 1.2                                             |
| New Jersey           | 7,808                        | 788                     | 9.9                                             |
| New York             | 265                          | 81                      | 3.3                                             |
| Puerto Rico          | 461                          | 205                     | 2.2                                             |
| Rhode Island         | 350                          | 505                     | 0.7                                             |
| Vermont              | 206                          | 59                      | 3.5                                             |
| Virgin Islands       | 0                            | 0                       | 0.0                                             |
| <b>Total</b>         | <b>12,881</b>                | <b>2,650</b>            | <b>4.9</b>                                      |
| <b>Region 02</b>     |                              |                         |                                                 |
| Delaware             | 111                          | 47                      | 2.4                                             |
| District of Columbia | 72                           | 200                     | 0.4                                             |
| Maryland             | 4,761                        | 1,549                   | 3.1                                             |
| Pennsylvania         | 11,567                       | 1,490                   | 7.8                                             |
| Virginia             | 953                          | 137                     | 7.0                                             |
| West Virginia        | 23                           | 14                      | 1.6                                             |
| <b>Total</b>         | <b>17,487</b>                | <b>3,437</b>            | <b>5.1</b>                                      |
| <b>Region 03</b>     |                              |                         |                                                 |
| Alabama              | 2,282                        | 946                     | 2.4                                             |
| Florida              | 6,818                        | 1,900                   | 3.6                                             |
| Georgia              | 0                            | 0                       | 0.0                                             |
| Kentucky             | 226                          | 351                     | 0.6                                             |
| Mississippi          | 1,610                        | 697                     | 2.3                                             |
| North Carolina       | 11,545                       | 3,909                   | 3.0                                             |
| South Carolina       | 1,874                        | 911                     | 2.1                                             |
| Tennessee            | 895                          | 1,065                   | 0.8                                             |
| <b>Total</b>         | <b>25,250</b>                | <b>9,779</b>            | <b>2.6</b>                                      |
| <b>Region 04</b>     |                              |                         |                                                 |
| Arkansas             | 420                          | 516                     | 0.8                                             |
| Colorado             | 6,877                        | 2,127                   | 3.2                                             |
| Louisiana            | 663                          | 378                     | 1.8                                             |
| Montana              | 1,208                        | 491                     | 2.5                                             |
| New Mexico           | 1,166                        | 779                     | 1.5                                             |
| North Dakota         | 555                          | 433                     | 1.3                                             |
| Oklahoma             | 3,746                        | 1,324                   | 2.8                                             |
| South Dakota         | 505                          | 304                     | 1.7                                             |
| Texas                | 5,820                        | 2,360                   | 2.5                                             |
| Utah                 | 3,397                        | 1,149                   | 3.0                                             |
| Wyoming              | 471                          | 293                     | 1.6                                             |
| <b>Total</b>         | <b>24,828</b>                | <b>10,154</b>           | <b>2.4</b>                                      |

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|------------------|------------------------------|-------------------------|-------------------------------------------------|
| <b>Region 05</b> |                              |                         |                                                 |
| Illinois         | 12,047                       | 3,136                   | 3.8                                             |
| Indiana          | 6,508                        | 633                     | 10.3                                            |
| Iowa             | 934                          | 166                     | 5.6                                             |
| Kansas           | 1,525                        | 796                     | 1.9                                             |
| Michigan         | 6,581                        | 1,159                   | 5.7                                             |
| Minnesota        | 44                           | 40                      | 1.1                                             |
| Missouri         | 1,062                        | 1,444                   | 0.7                                             |
| Nebraska         | 1,657                        | 756                     | 2.2                                             |
| Ohio             | 977                          | 1,076                   | 0.9                                             |
| Wisconsin        | 3,365                        | 1,709                   | 2.0                                             |
| <b>Total</b>     | <b>34,700</b>                | <b>10,915</b>           | <b>3.2</b>                                      |
| <b>Region 06</b> |                              |                         |                                                 |
| Alaska           | 47                           | 47                      | 1.0                                             |
| Arizona          | 2,811                        | 1,022                   | 2.8                                             |
| California       | 58,918                       | 4,185                   | 14.1                                            |
| Hawaii           | 88                           | 52                      | 1.7                                             |
| Idaho            | 587                          | 241                     | 2.4                                             |
| Nevada           | 748                          | 287                     | 2.6                                             |
| Oregon           | 281                          | 168                     | 1.7                                             |
| Washington       | 5,085                        | 2,247                   | 2.3                                             |
| <b>Total</b>     | <b>68,565</b>                | <b>8,249</b>            | <b>8.3</b>                                      |
| <b>US Total</b>  | <b>183,711</b>               | <b>45,184</b>           | <b>4.1</b>                                      |

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

**Sources for Data Used in Computation of Factor 4:**

Number of Misclassified Workers - Item 52 on ETA 581 report for CY 2021

Number of Completed Audits - Item 47 on ETA 581 report for CY 2021

Information on this table is current as of 4/26/2022. If states change data on ETA 581 reports after 4/26/2022, revised data are not included on this table.