

AUDIT ACTIVITY  
Quarter Ending March 31, 2004

1/28/2005

State	<u>Employees Misclassified as Independent Contractors</u>											
	<u>2% Audit Objective</u>		<u>Large Employer Audits</u>		<u>Change Audits</u>		<u>Average Per Audit</u>		<u>Current Qtr.</u>	<u>Prior Qtr.</u>	<u>Year Ago Qtr.</u>	
	Quarterly Objective 1st Qtr.	Completed Audits	Percent Number of Total	Percent Number of Total	Quarters Audited	Hours Spent	Number	Number	Number	Change		
Connecticut	475	534	7	1.3%	216	40.4%	4.8	8.9	1,083	785	812	271
Maine	192	231	2	0.9%	58	25.1%	4.1	3.9	618	109	98	520
Massachusetts	861	342	17	5.0%	186	54.4%	4.6	8	1,070	447	649	421
New Hampshire	191	200	7	3.5%	88	44.0%	4	5.3	135	171	65	70
New Jersey	1,360	1,670	63	3.8%	685	41.0%	4.2	5.6	4,032	3,957	2,989	1,043
New York	2,333	2,381	38	1.6%	975	40.9%	5.3	7.7	1,882	4,645	1,874	8
Puerto Rico	248	169	3	1.8%	65	38.5%	5.6	13.3	435	61	142	293
Rhode Island	156	187	10	5.3%	67	35.8%	6	8.3	113	128	280	-167
Vermont	100	177	3	1.7%	88	49.7%	6	3.3	234	116	55	179
Virgin Islands *	25	0	0	0.0%	0	0.0%	0	0	0	0	0	0
Region 01	5,941	5,891	150	2.5%	2,428	41.2%	4.9	7.1	9,602	10,419	6,964	2,638
Delaware	128	85	0	0.0%	10	11.8%	3.7	6.7	0	8	1	-1
District of Columbia	133	0	0	0.0%	0	0.0%	0	0	0	0	0	0
Maryland	669	609	21	3.4%	231	37.9%	4.2	3.6	896	995	1,227	-331
Pennsylvania	1,323	1,372	17	1.2%	477	34.8%	5	4.4	163	57	0	163
Virginia	827	697	6	0.9%	258	37.0%	4.8	4	0	0	0	0
West Virginia	181	233	21	9.0%	107	45.9%	4	7.8	422	262	180	242
Region 02	3,261	2,996	65	2.2%	1,083	36.1%	4.7	4.5	1,481	1,322	1,408	73
Alabama	421	553	1	0.2%	100	18.1%	4	2	97	54	76	21
Florida	2,102	2,412	47	1.9%	929	38.5%	4	9.7	1,252	853	781	471
Georgia	975	692	14	2.0%	201	29.0%	4	4.9	95	374	61	34
Kentucky	401	56	0	0.0%	43	76.8%	4	8.7	34	0	0	34
Mississippi	264	236	3	1.3%	31	13.1%	4	1.9	1	13	49	-48
North Carolina	887	1,037	25	2.4%	492	47.4%	5	10.6	247	775	74	173
South Carolina	448	662	14	2.1%	232	35.0%	4.3	2.5	368	804	537	-169
Tennessee	545	638	0	0.0%	227	35.6%	4	6.6	237	386	304	-67
Region 03	6,043	6,286	104	1.7%	2,255	35.9%	4.2	7.3	2,331	3,259	1,882	449

AUDIT ACTIVITY  
Quarter Ending March 31, 2004

1/21/2005

State	<u>2% Audit Objective</u>		<u>Large Employer Audits</u>		<u>Change Audits</u>		<u>Average Per Audit</u>		<u>Employees Misclassified as Independent Contractors</u>			
	<u>Objective</u>	<u>Total</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Quarters</u>	<u>Hours</u>	<u>Current Qtr.</u>	<u>Prior Qtr.</u>	<u>Year Ago Qtr.</u>	
	1st Qtr.	Audits		of Total		of Total	Audited	Spent	Number	Number	Number	Change
Arkansas	298	158	3	1.9%	56	35.4%	4.5	5.8	855	133	337	518
Colorado	705	802	27	3.4%	464	57.9%	4	3.7	1,914	1,598	1,081	833
Louisiana	466	545	9	1.7%	181	33.2%	4.1	6.3	334	121	273	61
Montana	165	72	3	4.2%	42	58.3%	4.6	10.2	124	11	193	-69
New Mexico	206	242	5	2.1%	62	25.6%	4	4.4	147	141	157	-10
North Dakota	89	91	3	3.3%	40	44.0%	4	6.4	33	64	22	11
Oklahoma	372	391	8	2.0%	170	43.5%	4.1	4.8	152	455	443	-291
South Dakota	111	117	4	3.4%	42	35.9%	4	3.3	153	16	234	-81
Texas	1,970	2,505	24	1.0%	915	36.5%	4	4.9	857	733	1,249	-392
Utah	284	372	10	2.7%	223	59.9%	4.2	4.7	1,436	415	461	975
Wyoming	95	70	0	0.0%	43	61.4%	4.1	6.7	90	106	70	20
Region 04	4,761	5,365	96	1.8%	2,238	41.7%	4.1	4.9	6,095	3,793	4,520	1,575
Illinois	1,381	1,020	56	5.5%	537	52.6%	4	17.8	2,813	1,662	2,112	701
Indiana	612	852	14	1.6%	523	61.4%	5.1	14.4	2,856	3,487	254	2,602
Iowa	332	187	0	0.0%	58	31.0%	4	5.8	22	55	20	2
Kansas	336	471	3	0.6%	149	31.6%	4	2.3	176	310	62	114
Michigan	1,028	553	47	8.5%	306	55.3%	4	12.2	661	348	1,129	-468
Minnesota	645	340	36	10.6%	160	47.1%	4	7.9	238	1,039	0	238
Missouri	644	930	30	3.2%	340	36.6%	4.1	6.3	142	267	87	55
Nebraska	220	236	26	11.0%	144	61.0%	4.3	3.2	153	45	115	38
Ohio	1,149	1,550	60	3.9%	709	45.7%	4	5.4	1,454	1,149	1,165	289
Wisconsin	595	743	15	2.0%	369	49.7%	5.8	5.7	1,644	1,705	1,731	-87
Region 05	6,942	6,882	287	4.2%	3,295	47.9%	4.4	8.9	10,159	10,067	6,675	3,484
Alaska	83	1	0	0.0%	0	0.0%	4	3	0	40	40	-40
Arizona	545	507	10	2.0%	152	30.0%	4.6	6.1	1,834	0	1,950	-116
California	5,115	238	14	5.9%	186	78.2%	5.2	28.3	2,417	2,411	4,168	-1,751
Hawaii	144	139	1	0.7%	66	47.5%	4.2	11.1	39	169	157	-118
Idaho	203	213	1	0.5%	136	63.8%	4.8	5.2	286	674	256	30
Nevada	241	233	18	7.7%	128	54.9%	4.6	9.9	162	57	85	77
Oregon	497	413	6	1.5%	196	47.5%	6.4	11.6	1,054	1,142	922	132
Washington	1,024	1,446	2	0.1%	357	24.7%	4.7	3.6	24	0	21	3
Region 06	7,852	3,190	52	1.6%	1,221	38.3%	4.9	7.7	5,816	4,493	7,599	-1,783
US	<b>34,800</b>	30,610	754	2.5%	12,520	40.9%	4.5	7.0	35,484	33,353	29,048	6,436

\* No report was filed.