

Attachment A – Summary of National Totals

Summary of National Totals Selected Data from State ETA 581 Reports Calendar Year Ending December 31, 2006

Subject Employers - Nationally

	<u>Contributory Employers</u>	<u>Reimbursing Employers</u>	<u>Total Employers</u>
Totals as of 12/31/2005	7,218,720	100,480	7,319,200
Totals as of 12/31/2006	7,420,395	100,663	7,521,058
Growth during CY 2006	201,675	183	201,858

Status Determination Promptness – CMs 1-4 (Detailed on Table 1)

	<u>Determinations</u>	<u>90 Days or Less</u>	<u>180 Days or Less</u>
New Employers	933,981	84.2%	91.4%
Successor Employers	124,125	68.8%	81.5%

Employer Report Filing - CMs 5-10 (Detailed on Tables 2-3)

	<u>% Filed Timely</u>	<u>% Secured</u>	<u>% Resolved</u>
Contributory Employers	88.5%	92.8%	97.8%
Reimbursing Employers	88.8%	94.7%	96.4%

Collections Activity – CMs 11-16 (Detailed on Tables 4-7)

	<u>% Paid Timely</u>	<u>% of Receivables Declared Uncollectible/Doubtful</u>	<u>% of Total Due Set up as Receivables</u>
Contributory Employers	90.2%	1.0%	2.5%
Reimbursing Employers	82.7%	0.9%	4.2%

Receivables (Delinquency) (See Tables 6-7)

	<u>Beginning Bal (1/1/06)</u>	<u>Ending Bal (12/31/06)</u>	<u>Removed due to Uncollectible & Age -2006</u>
Contributory Employers	\$820,822,398	\$852,437,577	\$355,934,483
Reimbursing Employers	\$75,497,768	\$76,653,700	\$16,397,262
Total Receivables	\$896,320,166	\$929,091,277	\$372,331,745

National Audit Activity CY 2006 (See Audit Tables 10-13)

Field Audits Completed ¹	116,463	% Audit Penetration – Objective 2%	1.63%
Large Emp Audits completed ²	3,571	% of required audits that are large	2.5%
Number of Change Audits	50,437	% of Audits Resulting in Changes	43.3%
Total Wages Audited (pre-audit)	57,858,654,573	% Audited of Total Wages Annualized	1.2%
Total Wages Changed	3,064,953,481	% of Total Wages Changed	5.3%
Total Wages Under Reported	\$2,570,351,349	Contributions Under Reported	\$38,458,687
Total Wages Over Reported	\$494,602,132	Contributions Over Reported	\$6,634,500
Gross Change (wages)	\$3,064,953,481	Gross Change (contributions)	\$45,093,187
Average Time Per Audit	7.5 Hours	Average Quarters Audited	4.6 Quarters
Employees discovered in audits that had been misclassified as independent contractors			160,000

Footnotes

- The Employment Security Manual (ESM) requires states to audit 2% of the count of contributing employers taken on 9/30 of the preceding year. Using this formula the national objective was 143,138 audits for CY 2006.
- The ESM requires that 1% of the above 2% audit objective qualify as large employer audits, which computes to 1,431 audits.