

Attachment A – Summary of National UI Tax Performance Data

Summary of National UI Tax Performance Data Selected Data from State ETA 581 Reports Calendar Year Ending December 31, 2008
--

Subject Employers – National Totals

	<u>Contributory Employers</u>	<u>Reimbursing Employers</u>	<u>Total Employers</u>
Totals as of 12/31/2007	7,566,113	99,270	7,665,383
Totals as of 12/31/2008	7,603,129	99,626	7,702,755
Change during CY 2008	37,016	356	37,372

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

	<u>Determinations</u>	<u>90 Days or Fewer</u>	<u>180 Days or Fewer</u>
New Employers	874,816	84.4%	90.6%
Successor Employers	120,697	62.8%	76.2%

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

	<u>% Filed Timely</u>	<u>% Secured</u>	<u>% Resolved</u>
Contributory Employers	88.8%	92.5%	96.6%
Reimbursing Employers ¹	92.2%	97.4%	98.9%

Collections Activity – CMs 11-16 (Detailed on Tables 4-9)

	<u>% Paid Timely</u>	<u>% of Receivables Declared Uncollectible/Doubtful</u>	<u>% of Amt. Due Remaining Unpaid at Year End</u>
Contributory Employers	91.2%	1.2%	2.5%
Reimbursing Employers	84.7%	1.1%	3.7%

Receivables (Delinquency) (See Tables 6-9)

	<u>Beginning Bal (1/1/08)</u>	<u>Ending Bal (12/31/08)</u>	<u>Removed due to Uncollectible & Age -2008</u>
Contributory Employers ²	\$812,466,285	\$770,842,077	\$332,657,403
Reimbursing Employers	\$72,304,638	\$70,310,153	\$20,014,872
Total Receivables	\$884,770,923	\$841,152,230	\$352,672,275

National Audit Activity CY 2008 (See Audit Tables 10-13)

Field Audits Completed ³	110,956	% Audit Penetration – Objective 2%	1.5%
Large Emp. Audits completed ⁴	3,252	% of Completed Audits that were Large	2.2%
Number of Change Audits	51,164	% of Audits Resulting in Changes	46.1%
Total Wages Audited (pre-audit)	\$56,115,891,942	% of Total Wages Audited - Annualized	1.1%
Total Wages Changed	\$3,628,656,825	% of Total Wages Changed	6.5%
Total Wages Under Reported	\$3,072,609,885	Contributions Under Reported	\$42,447,730
Total Wages Over Reported	\$556,046,940	Contributions Over Reported	\$5,553,108
Total Wages Audited (post-audit)	\$58,632,454,887	Gross Change (contributions)	\$48,000,838
Average Time Per Audit	7.6 Hours	Average Quarters Audited	4.5 Quarters
Employees discovered in audits that had been misclassified as independent contractors			209,109

Footnotes

- 1 Computations exclude Massachusetts (MA), since MA does not report data for this item.
- 2 Mississippi 's receivable balance is excluded from the US total on CM Table 8, but is included in the 2008 ending balance above.
- 3 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 150,430 audits for CY 2008.
- 4 The ESM requires that 1% of the above 2% audit objective qualify as large employer audits, which computes to 1,504 audits.