

**Attachment A – Summary of National Unemployment Insurance (UI) Tax Performance
Data for Calendar Year (CY) 2009**

**Summary of National UI Tax Performance Data
Selected Data from State Employment Training Administration (ETA) 581 Reports
CY Ending December 31, 2009**

	Subject Employers – National Totals		
	<u>Contributory Employers</u>	<u>Reimbursing Employers</u>	<u>Total Employers</u>
Totals as of 12/31/2008	7,603,129	99,626	7,702,755
Totals as of 12/31/2009	7,508,603	100,894	7,609,497
Change during CY 2009	(94,526)	1,268	(93,258)

Status Determination Promptness – Computed Measures (CMs) 1-4 (Detailed on ETA Web Site Table 1)

	<u>Determinations</u>	<u>90 Days or Fewer</u>	<u>180 Days or Fewer</u>
New Employers	796,725	84.7%	90.4%
Successor Employers	100,116	62.8%	75.8%

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

	<u>% Filed Timely</u>	<u>% Secured</u>	<u>% Resolved</u>
Contributory Employers	88.8%	92.6%	96.4%
Reimbursing Employers ¹	93.1%	97.9%	100.2%

Collections Activity – CMs 11-16 (Detailed on ETA Web Site 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 ²	90.7%	1.4%	2.8%
Reimbursing Employers ³	83.9%	0.5%	5.0%

Receivables (Delinquency) (Detailed on ETA Web Site Tables 6-9)

	<u>Beginning Bal (1/1/09)</u>	<u>Ending Bal (12/31/09)</u>	<u>Removed due to Uncollectible & Age -2009</u>
Contributory Employers	\$772,806,609	\$803,876,690	\$394,809,741
Reimbursing Employers	\$70,511,546	\$164,464,793	\$17,319,230
Total Receivables	\$843,318,155	\$968,341,483	\$412,128,971

National Audit Activity CY 2009 (Detailed on ETA Web Site Tables 10-13)

Field Audits Completed ⁴	108,147	% Audit Penetration – Objective 2%	1.4%
Large Emp. Audits completed ⁵	3,463	% of Completed Audits that were Large	2.3%
Number of Change Audits	49,023	% of Audits Resulting in Changes	45.3%
Total Wages Audited (pre-audit)	\$60,963,400,481	% of Total Wages Audited - Annualized	1.2%
Total Wages Changed	\$4,135,895,232	% of Total Wages Changed	6.8%
Total Wages Under Reported	\$3,279,120,322	Contributions Under Reported	\$39,892,088
Total Wages Over Reported	\$856,774,910	Contributions Over Reported	\$6,064,184
Total Wages Audited (post-audit)	\$63,385,745,893	Gross Change (contributions)	\$45,956,272
Average Time Per Audit	7.6 Hours	Average Quarters Audited	4.5 Quarters
Employees discovered in audits that had been misclassified as independent contractors			191,765

Footnotes

- 1 Computations exclude Massachusetts (MA), since MA did not report data for this item for the entire CY 2009.
- 2 Computation for % Paid Timely excludes unreliable data from Colorado.
- 3 Computation for % Paid Timely excludes unreliable data from Colorado and the Virgin Islands.
- 4 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 151,498 audits for CY 2009.
- 5 The ESM requires that 1% of the above 2% audit objective qualify as large employer audits, which computes to 1,515 audits.