

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, 2007

Subject Employers – National Totals

	<u>Contributory Employers</u>	<u>Reimbursing Employers</u>	<u>Total Employers</u>
Totals as of 12/31/2006	7,420,395	100,663	7,521,058
Totals as of 12/31/2007	7,567,651	99,283	7,666,934
Change during CY 2007	147,256	(1,380)	145,876

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	923,932	85.7%	91.7%
Successor Employers	124,211	66.6%	79.6%

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

	<u>% Filed Timely</u>	<u>% Secured</u>	<u>% Resolved</u>
Contributory Employers	88.3%	92.3%	97.0%
Reimbursing Employers ¹	90.2%	95.6%	97.0%

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	90.5%	1.1%	2.2%
Reimbursing Employers	77.8%	1.5%	4.2%

Receivables (Delinquency) (See Tables 6-9) ²

	<u>Beginning Bal (1/1/07)</u>	<u>Ending Bal (12/31/07)</u>	<u>Removed due to Uncollectible & Age -2007</u>
Contributory Employers	\$852,437,577	\$812,792,586	\$373,752,832
Reimbursing Employers	\$76,673,915	\$72,276,751	\$25,689,523
Total Receivables	\$929,111,492	\$885,069,337	\$399,442,355

National Audit Activity CY 2007 (See Audit Tables 10-13)

Field Audits Completed ³	117,486	% Audit Penetration – Objective 2%	1.6%
Large Emp. Audits completed ⁴	3,332	% of Completed Audits that were Large	2.3%
Number of Change Audits	50,032	% of Audits Resulting in Changes	42.6%
Total Wages Audited (pre-audit)	\$79,487,822,573	% of Total Wages Audited - Annualized	1.7%
Total Wages Changed	\$9,702,400,977	% of Total Wages Changed	12.2%
Total Wages Under Reported	\$9,290,360,049	Contributions Under Reported	\$38,044,985
Total Wages Over Reported	\$412,040,928	Contributions Over Reported	\$6,082,150
Total Wages Audited (post-audit)	\$88,366,141,694	Gross Change (contributions)	\$44,127,135
Average Time Per Audit	7.4 Hours	Average Quarters Audited	4.5 Quarters
Employees discovered in audits that had been misclassified as independent contractors			151,039

Footnotes

- 1 Computations exclude Massachusetts (MA), since MA does not report data for this item.
- 2 Mississippi receivable data has been excluded from CM tables, but the data is included in balances shown on this summary.
- 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 147,519 audits for CY 2007.
- 4 The ESM requires that 1% of the above 2% audit objective qualify as large employer audits, which computes to 1,475 audits.