

National UI Tax Performance  
Quarter Ending June 30, 1994

Report Clearance

At 94.6%, the percentage of employers filing the preceding quarter's contribution and wage reports by the end of June 1994 was below the 95% Desired Level of Achievement (DLA), yet a 95.1% score was maintained for the FY-to-date average. Compared to the preceding quarter and the same quarter 1-year ago, performance has declined by 1.2 and 0.5 percentage points, respectively. As a reflection, only seven States' performance improved or remained stable in comparison to the March 1994 quarter and the same quarter 1-year-ago. Of the States reporting, 19 performed below the DLA with Puerto Rico (68.2%) and Delaware (88.3%) scoring below 90%. See Table 1 for the third quarter and FY-to-date scores by State. See Chart 1 for national performance for the last 5 quarters.

Status Determination Promptness

A total of 88.8% of status determinations establishing liability for new and successor employers were completed within 180 days of their effective dates, which exceeds the 80% DLA. This score is 4 percentage points above that for the preceding quarter, and 0.8 percentage points less than for the same quarter of the previous fiscal year, in which all States met the DLA. Each State met or exceeded the DLA for the June quarter except Arkansas (79.5%), the District of Columbia (76.5%), Ohio (71.2%), and the Virgin Islands (INA). At 84% for the quarter, Michigan continues to meet the DLA for the FY-to-date average. See Table 1 for the third quarter and FY-to-date scores by State and Chart 1 for national performance for the last 5 quarters.

Audit Activity

The 34,055 audits completed during the quarter included 996 audits of large employers. This total is 5,681 less audits than for the same quarter 1-year ago and 204 less large employer audits. As of the third quarter, 14 States have met the annual 2% total audit penetration DLA, 40 States have met the large employer DLA, and 13 States have met both DLAs. See Table 2 for the number of audits completed by States as of the third quarter.

On the average, each audit was conducted in 7.3 hours and covered 4.9 quarters and \$842,899 in gross payrolls. Compared to averages for the preceding quarter, audit time is the same, covered quarters dropped from 9 quarters yet average gross payrolls increased by

approximately \$480,000. The 14,916 change audits, which revealed discrepancies in previously reported contributions and/or wages, resulted in gross changes of \$15.7 million in contributions and \$1.1 billion in total wages (underreported plus overreported); and a \$12.8 million net change or yield (underreported minus overreported) in contributions. The average yield per audit ranged from \$1,480 in California to -\$89 in Delaware. See Tables 3 and 4 for a State listing of third quarter audit activity and the change in total wages and contribution amounts resulting from audits.

### Contribution Collection

Contributions collected during the quarter totalled \$10.6 billion, a \$0.8 billion increase over collections for the third quarter of FY 1993. In the majority of States, collection amounts were greater than for the same quarter 1-year ago with the highest percentage increases reported by Connecticut (47.1%), New Jersey (53.7%), Missouri (34.4%), and Arizona (35.5%). For CY 1994, the average employer contribution rate rose by 0.3 percentage points in New Jersey, Missouri, and Arizona; while Connecticut's taxable wage base rose from \$7,100 to \$9,000 and its average contribution rate increased by 1.1 percentage points. Oregon (-47.2%), North Carolina (-33.4%), and Alabama (-31.5%) and Wyoming (-27.9) reported the greatest drops in collections for the same period. Alabama's average contribution rate was reduced by 0.5 percentage points while in the remaining three States the taxable wage base was increased by \$1,000 (Oregon) to \$300 (Wyoming) and the average contribution rate reduced by 1.1 (Oregon) to 0.3 (North Carolina) percentage points. See Table 5 for a State listing of contribution amounts collected during the third quarter. See Chart 2 for national contribution amounts collected for the last 5 quarters.

### Receivables

As of June 30, 1994, total receivables equalled \$1.8 billion, an increase of \$42.8 million over the preceding quarter and a \$38.8 million rise over the amount at the end of the same quarter 1-year ago. Despite the increase in receivables, 15 States indicated reductions in their receivables balance for both comparison periods. Michigan reported the largest decline for both periods; the results of writing off \$63.8 million during the quarter. For the 1-year period, West Virginia (-26.2%), Georgia (-30.6%), Utah (-27.2%), and Wyoming (-25.8%) reported declines greater than 25%. During the quarter, \$781.6 million in new receivables amounts was established, \$562.4 million was collected, and \$113.5

million was declared uncollectible. See Table 5 for the change in receivables by State as of the end of the third quarter. See Table 6 for third quarter collection activity by State.

In comparison to the previous quarter, the percent distribution of receivables by age changed only in the two extreme categories. Receivables in the "6 months or less" category increased by 3.2 percentage points to 15.6% while the "18 months or more" category dropped by 5.2 percentage points to 60.7%. Virginia (48.5%), Rhode Island (44.1%), and New York (42.4%) identified over 40% of receivables at age "6 months or less" and from 27% to 38.7% at age "18 months or more". Fifteen States reported over 70% of receivables at age "18 months or more". It is noted that two of the 15 States, Delaware and Ohio did not declare any amounts as uncollectible during the quarter. See Table 7 for the percent distribution of receivables by age as of June 30, 1994 for each State. See Chart 3 for the percent distribution on a national basis as of June 30, 1994.

Tables:

- Table 1 - SESAs' performance for report clearance and status determination promptness for 3rd quarter, FY 1994
- Table 2 - SESAs' progress in meeting audit DLAs as of 3rd quarter, FY 1994
- Table 3 - Summary of audit activity for 3rd quarter, FY 1994
- Table 4 - Summary of audit change in total wages and contributions for 3rd quarter, FY 1994
- Table 5 - Contributions collected and Receivables as of June 30, 1994
- Table 6 - Collection activities for 3rd quarter, FY 1994
- Table 7 - Percent distribution of receivables by age as of June 30, 1994

Charts:

- Chart 1 - Report Clearance and Status Determination Promptness, Quarters ending 6/30/93 - 6/30/94
- Chart 2 - Contribution Collections Quarters ending 6/30/93 - 6/30/94
- Chart 3 - Distribution of Receivables by Age As of June 30, 1994

TAX PERFORMANCE  
 END OF QUARTER 3 FY 1994

STATE-REGION	End of Quarter Employers	Report Clearance		Status Promptness	
		Current Quarter	FY-to- Date	Current Quarter	FY-to- Date
Connecticut	93,371	94.4	94.5	81.7	84.2
Maine	35,898	93.9	94.4	84.8	88.9
Massachusetts	147,984	91.7	91.2	86.1	85.0
New Hampshire	32,558	96.2	96.2	89.5	87.7
Rhode Island	32,629	95.6	96.1	91.4	91.6
Vermont	19,245	97.9	98.1	86.5	84.0
REGION 01	361,685	93.7	93.6	85.6	86.1
New Jersey	202,041	95.0	95.4	84.2	84.6
New York	431,387	92.1	92.8	92.9	91.2
Puerto Rico	49,363	68.2	68.9	83.0	79.7
Virgin Islands	3,157 *	INA	INA	INA	INA
REGION 02	685,948	91.2	91.9	89.5	88.5
Delaware	20,839	88.3	88.8	87.0	85.1
District of Columbia	22,563	92.9	93.3	76.5	77.3
Maryland	117,100	94.0	94.3	91.8	89.5
Pennsylvania	233,775	95.5	96.1	84.0	84.4
Virginia	139,962	94.4	95.2	89.9	87.8
West Virginia	36,902	97.3	97.7	91.5	89.7
REGION 03	571,141	94.7	95.3	87.6	86.6
Alabama	81,250	98.5	98.6	87.5	84.9
Florida	333,610	97.7	97.3	89.1	85.6
Georgia	154,519	96.6	96.9	89.8	88.5
Kentucky	75,133	96.0	96.3	91.2	90.1
Mississippi	47,762	97.2	97.4	84.8	84.6
North Carolina	141,900	99.2	99.3	90.1	86.6
South Carolina	75,117	94.8	96.1	95.4	93.3
Tennessee	99,890	97.5	96.5	91.8	88.5
REGION 04	1,009,181	97.4	97.4	89.9	87.2
Illinois	257,948	93.5	94.2	84.9	88.6
Indiana	115,513	94.6	94.9	90.2	86.3
Michigan	196,730	90.6	92.0	86.9	86.6
Minnesota	109,469	99.1	99.0	84.0	81.0
Ohio	218,095	92.7	93.7	71.2	71.5
Wisconsin	109,983	96.0	96.5	86.6	85.4
REGION 05	1,007,738	93.8	94.5	83.6	83.5

\* As of December 31, 1991

TAX PERFORMANCE  
END OF QUARTER 3 FY 1994

STATE-REGION	End of Quarter Employers	Report Clearance		Status Promptness	
		Current Quarter	FY-to- Date	Current Quarter	FY-to- Date
Arkansas	53,508	91.8	94.0	79.5	78.2
Louisiana	85,241	94.2	94.6	89.9	86.5
New Mexico	38,545	94.9	95.6	83.1	84.9
Oklahoma	69,184	97.3	97.6	88.9	87.3
Texas	350,615	96.7	97.2	88.1	85.6
REGION 06	597,093	95.9	96.5	87.4	85.2
Iowa	64,907	97.0	97.8	89.0	89.4
Kansas	61,144	97.4	97.5	85.9	82.5
Missouri	132,579	95.0	95.8	88.3	85.6
Nebraska	41,386	96.8	97.0	90.5	90.8
REGION 07	300,016	96.2	96.8	88.2	86.6
Colorado	101,433	96.0	96.0	92.6	92.0
Montana	26,210	99.5	99.5	94.0	92.0
North Dakota	18,220	99.8	99.8	92.2	89.9
South Dakota	20,112	98.8	99.0	85.2	86.6
Utah	39,188	98.4	98.5	92.6	90.9
Wyoming	16,661	97.9	98.3	88.5	87.2
REGION 08	221,824	97.5	97.6	92.1	91.0
Arizona	86,687	95.5	96.1	80.0	81.6
California	766,439	92.8	93.7	92.7	92.3
Idaho	27,064	93.7	96.0	91.4	89.5
Montana	32,559	96.6	96.7	88.4	85.5
REGION 09	912,749	93.2	94.1	90.9	90.7
Alaska	14,546	99.8	99.8	92.9	90.2
Idaho	30,977	97.7	97.8	96.2	92.9
Oregon	86,987	91.0	93.5	88.5	86.4
Washington	160,088	96.2	95.3	95.5	89.7
REGION 10	292,598	95.0	95.3	93.6	89.1
US TOTAL	5,959,976	94.6	95.1	88.8	87.3

## Desired Levels of Achievement (DLAs):

Report Clearance -- Minimum 95%

Status Promptness -- Minimum 80%

TABLE 2

Department of Labor - Employment and Training Administration

09/26/1994

## AUDIT PENETRATION - FY 1994

as of  
END OF QUARTER 3

STATE-REGION	Contributory Employers as of 09/30/1993	2½ Penetration DLA		Large Employer DLA	
		Number Required Audits	Number Completed as of Qtr.3	Number Required Audits	Number Completed as of Qtr.3
Connecticut	89,672	1,793	1,365	18	43
Maine	34,238	685	704	7	2
Massachusetts	143,306	2,866	3,319	29	107
New Hampshire	31,249	625	446	6	4
Rhode Island	28,322	566	341	6	25
Vermont	18,548	371	608	4	34
REGION 01	345,335	6,906	6,783	70	215
New Jersey	199,847	3,997	5,273	40	191
New York	424,183	8,484	9,813	85	115
Puerto Rico	47,599	952	752	10	20
Virgin Islands	3,107 *	62	INA	1	INA
REGION 02	674,736	13,495	15,838	136	326
Delaware	20,438	409	187	4	4
District of Columbia	22,024	440	301	4	6
Maryland	114,114	2,282	1,884	23	48
Pennsylvania	227,367	4,547	4,177	45	120
Virginia	134,895	2,698	2,427	27	29
Virginia	35,695	714	656	7	29
REGION 03	554,533	11,090	9,632	110	236
Alabama	78,053	1,561	1,282	16	17
Florida	324,931	6,499	3,965	65	60
Georgia	147,369	2,947	2,220	29	28
Kentucky	72,496	1,450	432	14	1
Mississippi	45,743	915	602	9	2
North Carolina	137,875	2,758	2,246	28	10
South Carolina	72,375	1,448	1,124	14	20
Tennessee	96,817	1,936	1,631	19	11
REGION 04	975,659	19,514	13,502	194	149
Illinois	253,095	5,062	3,385	51	301
Indiana	111,592	2,232	2,675	22	36
Michigan	184,793	3,696	2,339	37	61
Minnesota	100,881	2,018	1,486	20	134
Ohio	208,978	4,180	3,538	42	155
Wisconsin	104,606	2,092	2,229	21	47
REGION 05	963,945	19,280	15,652	193	734

\* As of 9/30/91

## AUDIT PENETRATION - FY 1994

as of  
END OF QUARTER 3

STATE-REGION	Contributory Employers as of 09/30/1993	2% Penetration DLA		Large Employer DLA	
		Number Required Audits	Number Completed as of Qtr.3	Number Required Audits	Number Completed as of Qtr.3
Arkansas	51,495	1,030	885	10	28
Louisiana	82,399	1,648	1,311	16	38
New Mexico	35,248	705	658	7	14
Oklahoma	67,081	1,342	1,322	13	103
Texas	338,620	6,772	4,857	68	132
REGION 06	574,843	11,497	9,033	114	315
Iowa	61,961	1,239	907	12	8
Kansas	57,378	1,148	912	11	7
Missouri	128,586	2,572	1,923	26	95
Nebraska	37,534	751	491	8	5
REGION 07	285,459	5,710	4,233	57	115
Colorado	98,464	1,969	2,187	20	31
Montana	25,398	508	736	5	14
North Dakota	17,258	345	501	3	7
South Dakota	18,971	379	355	4	11
Utah	36,984	740	910	7	23
Wyoming	15,640	313	413	3	28
REGION 08	212,715	4,254	5,102	42	114
Arizona	82,274	1,645	2,362	16	110
California	764,553	15,291	6,684	153	378
Hawaii	26,902	538	467	5	5
Nevada	30,760	615	244	6	19
REGION 09	904,489	18,089	9,757	180	512
Alaska	14,121	282	562	3	14
Idaho	28,753	575	343	6	9
Oregon	80,995	1,620	1,227	16	15
Washington	150,353	3,007	2,328	30	48
REGION 10	274,222	5,484	4,460	55	86
US TOTAL	5,762,829	115,319	93,992	1,151	2,802

## Annual Desired Levels of Achievement (DLAs):

Total Audit Penetration DLA -- 2% of Contributory Employers at end of preceding FY.

Large Employer Audit DLA -- 1% of the number required to meet the Total Audit Penetration DLA.

TABLE 3

[ACT 15]

Department of Labor - Employment and Training Administration

09/26/1994

AUDIT ACTIVITY  
QUARTER 3 FY 1994

STATE-REGION	Number Audits	Percent Large Employers	Percent Change Audits	Average Per Audit		
				Qtrs. Audited	Hours Spent	Gross Payrolls
Connecticut	694	2.9	37.0	4.3	8.8	\$568,399
Maine	240	0.0	46.7	4.2	3.1	\$84,300
Massachusetts	1,098	2.6	34.8	4.2	6.2	\$329,548
New Hampshire	174	0.6	49.4	4.4	5.3	\$119,598
Rhode Island	118	6.8	40.7	4.8	8.2	\$1,324,519
Vermont	195	2.1	27.7	5.1	1.9	\$149,308
REGION 01	2,519	2.4	37.3	4.3	6.3	\$390,140
New Jersey	1,779	2.8	49.0	7.0	6.0	\$619,184
New York	3,988	1.2	53.6	6.8	5.5	\$4,493,811
Puerto Rico	245	2.9	36.3	5.1	10.5	\$265,785
Virgin Islands	INA	INA	INA	INA	INA	INA
REGION 02	6,012	1.7	51.5	6.8	5.9	\$3,174,978
Delaware	98	2.0	64.3	4.0	3.0	\$329,600
District of Columbia	137	1.5	28.5	4.1	4.5	\$282,998
Maryland	686	2.2	43.9	4.1	3.8	\$602,992
Pennsylvania	1,417	3.5	25.5	4.8	5.7	\$373,296
Virginia	935	0.2	31.4	4.9	4.9	\$124,199
West Virginia	201	4.5	41.3	4.3	10.2	\$244,093
REGION 03	3,474	2.3	32.9	4.6	5.3	\$339,342
Alabama	441	1.1	24.3	4.0	2.7	\$185,368
Florida	1,448	2.6	21.2	4.8	4.5	\$183,492
Georgia	829	2.4	40.2	4.0	4.1	\$153,791
Kentucky	286	0.3	34.3	3.9	7.5	\$157,689
Mississippi	183	0.0	36.1	4.4	2.1	\$66,120
North Carolina	601	1.2	45.6	6.4	10.9	\$121,869
South Carolina	425	1.9	27.3	5.0	6.0	\$159,876
Tennessee	581	1.0	34.8	4.0	6.7	\$192,436
REGION 04	4,794	1.8	31.4	4.7	5.6	\$163,774
Illinois	1,396	5.2	56.3	4.1	19.8	\$459,472
Indiana	802	1.4	44.4	4.3	12.6	\$483,414
Michigan	849	2.6	36.4	5.3	4.5	\$340,368
Minnesota	592	13.2	34.0	4.2	5.0	\$724,533
Ohio	1,345	4.0	38.9	4.4	6.6	\$266,994
Wisconsin	732	3.1	45.2	5.3	8.0	\$548,471
REGION 05	5,716	4.6	43.8	4.5	10.4	\$438,699

AUDIT ACTIVITY  
QUARTER 3 FY 1994

STATE-REGION	Number Audits	Percent Large Employers	Percent Change Audits	Average Per Audit		
				Qtrs. Audited	Hours Spent	Gross Payrolls
Arkansas	313	4.2	35.1	5.1	4.1	\$365,005
Louisiana	399	4.0	35.8	4.3	5.6	\$226,534
New Mexico	203	1.5	18.2	4.0	3.3	\$214,259
Oklahoma	428	8.4	36.2	4.4	4.7	\$368,963
Texas	2,089	2.5	54.4	4.2	10.3	\$390,529
REGION 06	3,432	3.5	46.1	4.3	8.1	\$356,020
Iowa	324	0.3	28.7	4.0	4.9	\$130,820
Kansas	356	1.1	35.7	4.0	4.5	\$149,732
Missouri	750	6.3	41.5	4.1	10.7	\$299,961
Nebraska	244	0.8	85.2	4.2	3.2	\$107,905
REGION 07	1,674	3.2	44.1	4.1	7.2	\$207,282
Colorado	740	1.5	53.9	4.1	4.5	\$140,723
Montana	193	1.6	45.6	4.5	6.3	\$324,085
North Dakota	134	2.2	53.0	4.1	4.7	\$224,967
South Dakota	122	2.5	45.1	3.9	4.1	\$208,307
Utah	333	1.5	33.9	4.5	5.8	\$205,214
Wyoming	118	10.2	42.4	4.1	10.7	\$416,025
REGION 08	1,640	2.3	47.3	4.2	5.4	\$207,115
Arizona	825	4.2	44.5	5.0	8.1	\$622,712
California	1,945	5.1	64.7	4.3	11.4	\$481,385
Hawaii	151	0.7	96.0	4.5	7.8	\$119,160
Nevada	239	7.1	59.4	4.4	12.8	\$500,143
REGION 09	3,160	4.8	60.5	4.5	10.5	\$502,392
Alaska	216	1.9	51.9	4.1	4.8	\$176,640
Idaho	130	3.1	53.8	4.6	5.8	\$356,962
Oregon	565	1.6	61.4	6.3	13.7	\$196,721
Washington	723	3.2	26.0	4.6	3.7	\$650,720
REGION 10	1,634	2.4	43.9	5.1	7.5	\$407,697
US TOTAL	34,055	2.9	43.8	4.9	7.3	\$842,889

TABLE 4, page 2

3rd Qtr. FY 1994

AUDIT CHANGE IN TOTAL WAGES AND CONTRIBUTIONS

TABLE 4

3rd Qtr. FY 1994

AUDIT CHANGE IN TOTAL WAGES AND CONTRIBUTIONS

State	TOTAL WAGES			CONTRIBUTIONS			
	Under- Reported	Over- Reported	Gross	Under- Reported	Over- Reported	Gross	
Connecticut	\$4,837,011	\$486,563	\$5,323,574	\$58,468	\$14,530	\$72,998	\$4
Maine	\$2,110,339	\$948,975	\$3,059,314	\$51,754	\$17,190	\$68,944	\$3
Massachusetts	\$14,857,773	\$1,172,932	\$16,030,705	\$473,628	\$48,354	\$521,982	\$42
New Hampshire	\$6,653,461	\$86,934	\$6,740,395	\$29,130	\$1,758	\$30,888	\$2
Rhode Island	\$1,530,462	\$556,212	\$2,086,674	\$31,475	\$41,255	\$72,730	\$
Vermont	\$1,469,448	\$101,356	\$1,570,804	\$58,895	\$33,347	\$92,242	\$2
REGION 01	\$31,458,494	\$3,352,972	\$34,811,466	\$703,350	\$156,434	\$859,784	\$54
New Jersey	\$76,683,927	\$5,538,474	\$82,222,401	\$2,174,104	\$214,576	\$2,388,680	\$1,95
New York	\$344,890,718	\$1,271,023	\$346,161,741	\$3,435,200	\$55,136	\$3,490,336	\$3,38
Puerto Rico	\$5,034,592	\$432,423	\$5,467,015	\$226,364	\$11,660	\$238,024	\$221
Virgin Islands	\$0	\$0	\$0	\$0	\$0	\$0	\$
REGION 02	\$426,609,237	\$7,241,920	\$433,851,157	\$5,835,668	\$281,372	\$6,117,040	\$5,55
Delaware	\$94,090	\$2,781,916	\$2,876,006	\$1,070	\$9,823	\$10,893	\$
District of Columbia	\$1,438,896	\$39,641	\$1,478,537	\$38,858	\$1,648	\$40,506	\$3
Maryland	\$11,630,517	\$410,184	\$12,040,701	\$179,998	\$12,375	\$192,373	\$16
Pennsylvania	\$9,845,651	\$671,741	\$10,517,392	\$298,258	\$19,673	\$317,931	\$27
Virginia	\$1,328,366	\$1,374,791	\$2,703,157	\$19,948	\$13,589	\$33,537	\$
West Virginia	\$2,052,193	\$160,032	\$2,212,225	\$48,651	\$10,082	\$58,733	\$3
REGION 03	\$26,389,713	\$5,438,305	\$31,828,018	\$586,783	\$67,190	\$653,973	\$51
Alabama	\$1,525,588	\$115,457	\$1,641,045	\$29,246	\$1,517	\$30,763	\$2
Florida	\$12,571,527	\$669,205	\$13,240,732	\$102,641	\$22,154	\$124,795	\$8
Georgia	\$3,353,607	\$481,331	\$3,834,938	\$42,111	\$15,056	\$57,167	\$2
Kentucky	\$792,747	\$18,064	\$810,811	\$9,497	\$826	\$10,323	\$
Mississippi	\$548,268	\$205,998	\$754,266	\$7,999	\$5,140	\$13,139	\$
North Carolina	\$2,225,083	\$2,467,482	\$4,692,565	\$35,094	\$29,044	\$64,138	\$
South Carolina	\$3,143,027	\$94,305	\$3,237,332	\$67,901	\$3,364	\$71,265	\$6
Tennessee	\$890,580	\$179,897	\$1,070,477	\$12,251	\$6,193	\$18,444	\$
REGION 04	\$25,050,427	\$4,231,739	\$29,282,166	\$306,740	\$83,294	\$390,034	\$22
Illinois	\$35,240,900	\$2,368,363	\$37,609,263	\$739,602	\$44,704	\$784,306	\$69
Indiana	\$2,947,676	\$437,472	\$3,385,148	\$28,587	\$9,060	\$37,647	\$1
Michigan	\$14,640,440	\$1,009,415	\$15,649,855	\$597,990	\$53,157	\$651,147	\$54
Minnesota	\$4,577,235	\$656,712	\$5,233,947	\$143,076	\$15,388	\$158,464	\$12
Ohio	\$7,358,144	\$719,109	\$8,077,253	\$210,485	\$31,452	\$241,937	\$17
Wisconsin	\$12,763,273	\$2,708,886	\$15,472,159	\$293,169	\$21,090	\$314,259	\$27
REGION 05	\$77,527,668	\$7,899,957	\$85,427,625	\$2,012,909	\$174,851	\$2,187,760	\$1,83

TABLE 5

Department of Labor - Employment and Training Administration 09/26/1994

CONTRIBUTION COLLECTION AND RECEIVABLES  
END OF QUARTER 3 FY 1994

STATE-REGION	Contributions (from ETA 2112 line 11)			Receivables (Contributory & Reimbursing)		
	Amount Collected	Change From Year Ago		Total End Of Qtr.	Volume Change From	
		Volume	Percent		Prior Qtr.	Year Ago
Connecticut	\$282,914,561	\$90,599,018	47.1	\$11,303,948	\$2,550,276	\$2,793,884
Maine	\$60,707,600	\$4,225,202	7.5	\$6,362,340	\$466,094	\$449,789
Massachusetts	\$494,194,877	\$50,082,945	11.3	\$53,303,418	\$5,441,675	\$5,590,321
New Hampshire	\$37,982,930	\$2,567,476	7.2	\$1,945,060	\$57,189	-\$150,549
Rhode Island	\$57,871,543	\$3,058,349	5.6	\$7,739,031	\$995,516	\$1,082,470
Vermont	\$24,691,375	\$4,974,061	25.2	\$1,458,582	\$300,646	-\$262,753
REGION 01	\$958,362,886	\$155,507,052	19.4	\$82,112,379	\$9,811,396	\$9,503,162
New Jersey	\$286,949,452	\$100,227,219	53.7	\$108,814,374	-\$3,931,334	\$2,399,792
New York	\$1,177,357,852	\$25,312,515	2.2	\$162,371,939	\$16,248,790	\$14,575,136
Puerto Rico	\$51,761,627	\$2,337,588	4.7	\$139,866,310	\$16,577,723	\$23,996,022
Virgin Islands	\$1,647,121	-\$632,184	-27.8	INA	INA	INA
REGION 02	\$1,517,716,052	\$127,245,138	9.2	\$411,052,623	\$28,895,179	\$40,970,950
Delaware	\$33,192,853	\$3,959,212	13.5	\$14,365,720	\$271,227	\$1,549,855
District of Col.	\$65,647,456	-\$3,192,757	-4.6	\$7,316,245	\$114,024	\$967,788
Maryland	\$258,873,588	\$36,851,639	16.6	\$24,936,903	\$3,544,726	\$7,927,849
Pennsylvania	\$906,089,286	\$49,096,716	5.7	\$106,041,858	\$10,905,525	\$4,908,520
Virginia	\$135,459,342	\$20,073,075	17.4	\$6,207,887	\$1,383,885	\$552,959
West Virginia	\$59,120,010	\$2,345,500	4.1	\$18,114,703	-\$710,173	-\$6,434,963
REGION 03	\$1,458,382,534	\$109,133,384	8.1	\$176,983,316	\$15,509,214	\$9,472,008
Alabama	\$55,641,243	-\$25,645,296	-31.5	\$8,457,627	\$580,618	\$807,426
Florida	\$371,309,833	\$47,612,648	14.7	\$21,946,644	\$2,614,990	-\$1,656,255
Georgia	\$171,194,740	\$7,723,953	4.7	\$14,534,379	-\$1,186,444	-\$6,415,560
Kentucky	\$98,484,962	\$1,730,129	1.8	\$11,612,948	\$830,363	\$645,247
Mississippi	\$65,770,646	\$4,675,487	7.7	\$3,775,775	\$355,919	\$299,867
North Carolina	\$77,171,938	-\$38,769,535	-33.4	\$4,019,418	-\$277,858	\$10,290
South Carolina	\$89,937,456	\$6,227,204	7.4	\$8,856,657	\$657,419	\$215,889
Tennessee	\$134,880,730	\$10,123,255	8.1	\$7,210,381	-\$445,699	-\$463,193
REGION 04	\$1,064,391,546	\$13,677,846	1.3	\$80,413,829	\$3,129,308	-\$6,556,289
Illinois	\$722,796,336	\$133,473,219	22.6	\$77,215,645	\$1,219,270	-\$9,643,538
Indiana	\$115,898,859	\$7,793,709	7.2	\$22,610,910	\$1,425,229	-\$61,330
Michigan	\$749,861,511	\$67,723,023	9.9	\$203,751,377	-\$59,867,813	-\$50,853,232
Minnesota	\$169,703,238	\$21,971,426	14.9	\$62,388,632	-\$1,257,853	\$2,401,298
Ohio	\$495,174,137	\$18,171,966	3.8	\$150,648,678	\$12,173,802	\$14,167,380
Wisconsin	\$182,757,234	\$12,253,398	7.2	\$24,520,721	-\$52,322	-\$1,920,389
REGION 05	\$2,436,191,315	\$261,386,740	12.0	\$541,135,963	-\$46,359,687	-\$45,909,811

TABLE 6

09/26/1994

COLLECTION ACTIVITIES  
(Contributory and Reimbursable Receivables)  
3rd Qtr., FY 1994

STATE	Amounts Determined Receivable -----	Amounts Liquidated -----	Amounts Declared Uncollectible -----	Balance at End of Quarter -----
Connecticut	\$3,148,634	\$452,037	\$146,321	\$11,303,948
Maine	\$3,706,974	\$3,191,595	\$49,285	\$6,362,340
Massachusetts	\$13,847,756	\$8,406,081	\$0	\$53,303,418
New Hampshire	\$1,061,048	\$935,317	\$68,542	\$1,945,060
Rhode Island	\$64,036,195	\$63,040,679	\$0	\$7,739,031
Vermont	\$3,994,056	\$3,693,410	\$0	\$1,458,582
<b>REGION 01</b>	<b>\$89,794,663</b>	<b>\$79,719,119</b>	<b>\$264,148</b>	<b>\$82,112,379</b>
New Jersey	\$27,631,482	\$20,061,281	\$11,501,535	\$108,814,374
New York	\$101,371,490	\$73,135,204	\$11,987,496	\$162,371,939
Puerto Rico	\$23,597,661	\$7,019,938	\$0	\$139,866,310
Virgin Islands	\$0	\$0	\$0	\$0
<b>REGION 02</b>	<b>\$152,600,633</b>	<b>\$100,216,423</b>	<b>\$23,489,031</b>	<b>\$411,052,623</b>
Delaware	\$11,836,433	\$11,565,206	\$0	\$14,365,720
District of Columbia	\$2,791,562	\$2,677,538	\$0	\$7,316,245
Maryland	\$15,761,940	\$12,207,959	\$9,255	\$24,936,903
Pennsylvania	\$28,014,382	\$15,349,721	\$1,759,136	\$106,041,858
Virginia	\$5,681,644	\$3,748,825	\$548,934	\$6,207,887
West Virginia	\$564,809	\$924,242	\$350,740	\$18,114,703
<b>REGION 03</b>	<b>\$64,650,770</b>	<b>\$46,473,491</b>	<b>\$2,668,065</b>	<b>\$176,983,316</b>
Alabama	\$2,607,086	\$2,026,468	\$0	\$8,457,627
Florida	\$25,388,538	\$20,835,537	\$1,938,011	\$21,946,644
Georgia	\$7,045,673	\$5,284,025	\$2,948,092	\$14,534,379
Kentucky	\$2,201,178	\$1,261,464	\$109,351	\$11,612,948
Mississippi	\$2,062,555	\$1,699,764	\$6,872	\$3,775,775
North Carolina	\$2,885,436	\$2,936,021	\$227,273	\$4,019,418
South Carolina	\$3,003,508	\$1,941,847	\$404,242	\$8,856,657
Tennessee	\$5,067,347	\$4,782,751	\$730,295	\$7,210,381
<b>REGION 04</b>	<b>\$50,261,321</b>	<b>\$40,767,877</b>	<b>\$6,364,136</b>	<b>\$80,413,829</b>
Illinois	\$8,201,416	\$4,835,982	\$2,146,164	\$77,215,645
Indiana	\$6,255,140	\$4,311,332	\$518,579	\$22,610,910
Michigan	\$14,144,934	\$10,173,821	\$63,838,926	\$203,751,377
Minnesota	\$14,166,856	\$12,429,372	\$2,995,337	\$62,388,632
Ohio	\$23,294,449	\$11,120,647	\$0	\$150,648,678
Wisconsin	\$8,383,063	\$7,283,584	\$1,151,801	\$24,520,721
<b>REGION 05</b>	<b>\$74,445,858</b>	<b>\$50,154,738</b>	<b>\$70,650,807</b>	<b>\$541,135,963</b>
Arkansas	\$13,249,159	\$10,396,092	\$0	\$14,244,155
Louisiana	\$9,433,684	\$418,485	\$3,167,368	\$80,724,139
New Mexico	\$1,429,853	\$484,766	\$26,776	\$10,042,018
Oklahoma	\$3,775,148	\$3,184,342	\$11,657	\$22,369,468
Texas	\$90,637,391	\$84,643,856	\$1,994,712	\$102,611,035
<b>REGION 06</b>	<b>\$118,525,235</b>	<b>\$99,127,541</b>	<b>\$5,200,513</b>	<b>\$229,990,815</b>

09/26/1994

COLLECTION ACTIVITIES  
(Contributory and Reimbursable Receivables)  
3rd Qtr., FY 1994

STATE	Amounts Determined Receivable -----	Amounts Liquidated -----	Amounts Declared Uncollectible -----	Balance at End of Quarter -----
Iowa	\$972,487	\$1,074,711	\$518,011	\$2,498,786
Kansas	\$2,226,136	\$1,945,744	\$157,157	\$3,915,426
Missouri	\$6,106,482	\$3,497,375	\$224,561	\$15,405,130
Nebraska	\$1,235,919	\$1,098,278	\$75,766	\$1,406,088
REGION 07	\$10,541,024	\$7,616,108	\$975,495	\$23,225,430
Colorado	\$82,245,057	\$80,645,752	\$1,478,926	\$15,600,384
Montana	\$386,377	\$299,825	\$135,160	\$1,089,035
North Dakota	\$280,029	\$324,569	\$9,003	\$1,526,425
South Dakota	\$3,833,199	\$3,829,571	\$1,560	\$137,491
Utah	\$1,958,147	\$1,871,536	\$181,404	\$2,433,979
Wyoming	\$69,300	\$37,273	\$70,447	\$1,521,361
REGION 08	\$88,772,109	\$87,008,526	\$1,876,500	\$22,308,675
Arizona	\$2,555,078	\$1,775,543	\$292,114	\$6,100,253
California	\$51,330,087	\$36,477,054	\$22,995	\$215,071,880
Hawaii	\$686,987	\$968,927	\$73,482	\$4,693,187
Nevada	\$1,281,560	\$1,064,397	\$303,613	\$6,561,541
REGION 09	\$55,853,712	\$40,285,921	\$692,204	\$232,426,861
Alaska	\$5,351,896	\$5,191,301	\$66,624	\$2,577,285
Idaho	\$391,064	\$459,639	\$318,530	\$1,621,057
Oregon	\$4,912,402	\$4,470,126	\$486,782	\$12,864,688
Washington	\$2,507,856	\$848,782	\$400,509	\$24,284,795
REGION 10	\$13,163,218	\$10,969,848	\$1,272,445	\$41,347,825
US TOTAL	\$718,608,543	\$562,339,592	\$113,453,344	\$1,840,997,716

TABLE 7

Department of Labor - Employment and Training Administration

09/26/1994

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES  
END OF QUARTER 3 FY 1994

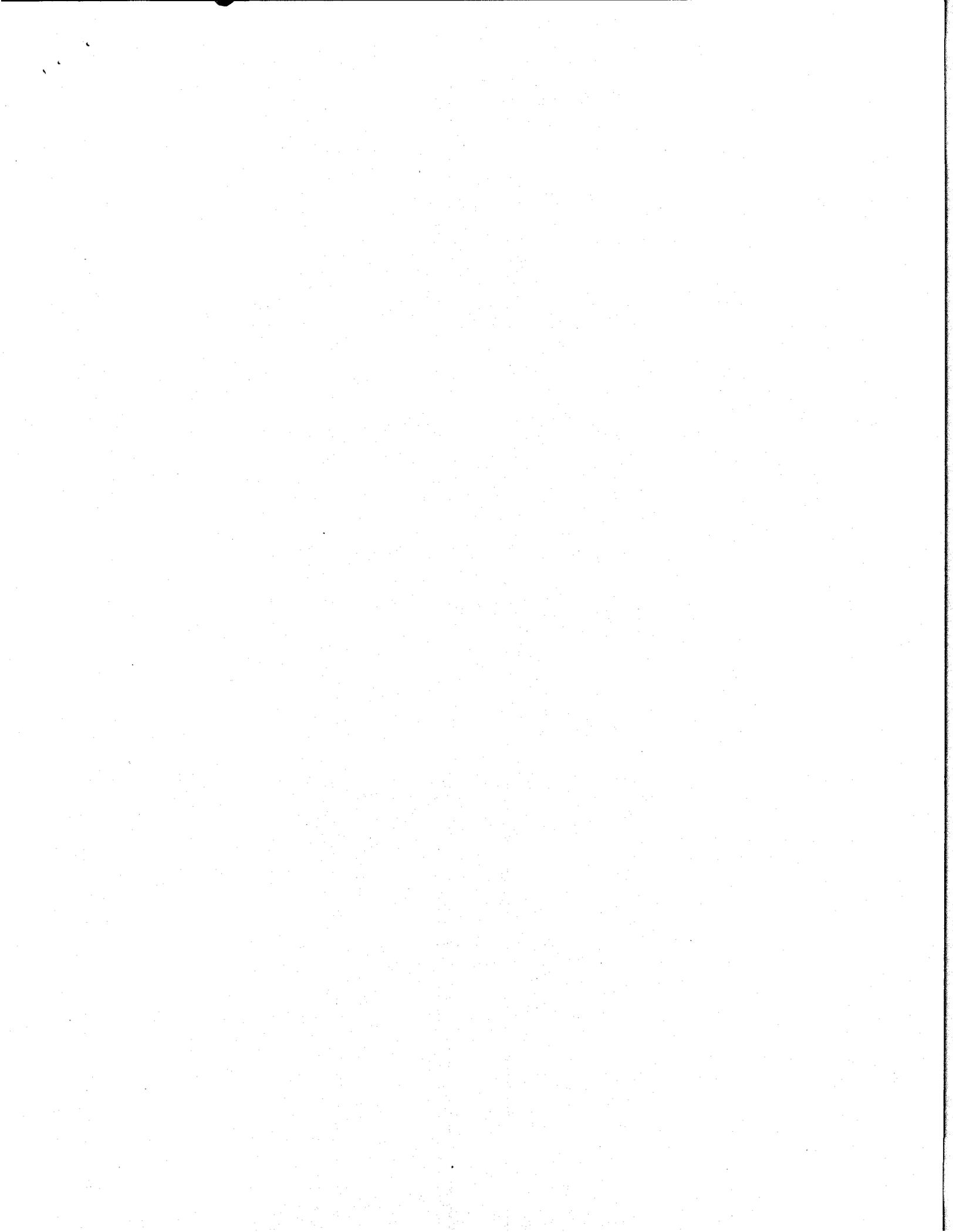
STATE-REGION	Total Receivables	Months Past Due				
		6 or less	9	12	15	18 or more
Connecticut	\$11,303,948	33.5	4.4	5.7	11.7	44.7
Maine	\$6,362,340	18.2	4.2	5.6	5.5	66.5
Massachusetts	\$53,303,418	16.1	5.2	7.1	8.1	63.4
New Hampshire	\$1,945,060	13.6	3.8	3.4	3.6	75.6
Rhode Island	\$7,739,031	44.1	6.9	8.3	4.4	36.4
Vermont	\$1,458,582	33.0	6.5	7.2	6.6	46.7
REGION 01	\$82,112,379	21.6	5.2	6.8	7.9	58.5
New Jersey	\$108,814,374	14.6	2.4	1.8	1.7	79.4
New York	\$162,371,939	42.4	7.4	8.3	3.3	38.7
Puerto Rico	\$139,866,310	22.5	1.2	5.0	1.7	69.6
Virgin Islands	INA	INA	INA	INA	INA	INA
REGION 02	\$411,052,623	28.3	4.0	5.4	2.3	60.0
Delaware	\$14,365,720	8.8	2.6	3.4	4.1	81.1
District of Col.	\$7,316,245	19.6	4.4	7.9	9.7	58.4
Maryland	\$24,936,903	28.5	7.1	7.6	11.2	45.4
Pennsylvania	\$106,041,858	22.0	4.3	5.6	8.9	59.2
Virginia	\$6,207,887	48.5	7.9	8.7	7.9	27.0
West Virginia	\$18,114,703	11.2	3.3	4.3	5.6	75.6
REGION 03	\$176,983,316	21.6	4.6	5.8	8.5	59.5
Alabama	\$8,457,627	16.4	5.3	5.9	6.0	66.5
Florida	\$21,946,644	36.7	5.8	7.4	10.5	39.6
Georgia	\$14,534,379	24.8	4.9	5.8	2.7	61.7
Kentucky	\$11,612,948	16.2	6.9	7.2	6.4	63.2
Mississippi	\$3,775,775	33.2	7.3	7.0	6.4	46.1
North Carolina	\$4,019,418	19.5	2.9	2.9	4.3	70.4
South Carolina	\$8,856,657	23.3	7.7	9.2	7.5	52.2
Tennessee	\$7,210,381	28.2	6.7	5.7	4.5	54.9
REGION 04	\$80,413,829	26.2	6.0	6.7	6.7	54.4
Illinois	\$77,215,645	3.5	4.6	2.0	2.7	87.2
Indiana	\$22,610,910	9.6	2.2	3.4	5.5	79.3
Michigan	\$203,751,377	6.7	2.0	3.3	4.3	83.7
Minnesota	\$62,388,632	20.7	5.1	4.9	4.0	65.3
Ohio	\$150,648,678	15.1	4.0	3.4	3.3	74.2
Wisconsin	\$24,520,721	8.8	4.1	3.2	3.5	80.4
REGION 05	\$541,135,963	10.4	3.4	3.3	3.8	79.1
Arkansas	\$14,244,155	7.7	2.5	2.5	2.9	84.3
Louisiana	\$80,724,139	2.6	8.3	7.9	7.6	73.6
New Mexico	\$10,042,018	8.5	1.9	3.6	2.7	83.2
Oklahoma	\$22,369,468	5.4	2.0	1.8	1.8	89.1
Texas	\$102,611,035	12.5	2.7	3.1	3.5	78.2
REGION 06	\$229,990,815	7.9	4.6	4.6	4.7	78.3

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES  
END OF QUARTER 3 FY 1994

STATE-REGION	Total Receivables	Months Past Due				
		6 or less	9	12	15	18 or more
Iowa	\$2,498,786	30.5	8.7	9.8	6.1	44.9
Kansas	\$3,915,426	13.2	3.6	4.2	2.6	76.4
Missouri	\$15,405,130	25.9	6.4	7.3	7.3	53.2
Nebraska	\$1,406,088	21.9	7.3	8.2	10.0	52.7
REGION 07	\$23,225,430	24.0	6.2	7.1	6.6	56.2
Colorado	\$15,600,384	13.1	4.4	7.2	4.7	70.6
Montana	\$1,089,035	22.3	8.2	8.2	3.5	57.9
North Dakota	\$1,526,425	11.3	5.7	3.1	2.3	77.6
South Dakota	\$137,491	22.6	10.8	5.5	3.5	57.6
Utah	\$2,433,979	11.5	5.3	3.8	3.8	75.5
Wyoming	\$1,521,361	15.0	5.3	5.6	3.8	70.3
REGION 08	\$22,308,675	13.5	4.8	6.5	4.3	70.9
Arizona	\$6,100,253	19.3	4.3	5.7	7.5	63.2
California	\$215,071,880	INA	INA	INA	INA	INA
Hawaii	\$4,693,187	23.1	10.4	8.6	8.0	50.0
Nevada	\$6,561,541	15.6	4.9	4.9	4.9	69.7
REGION 09 *	\$232,426,861	18.9	6.2	6.2	6.6	62.1
Alaska	\$2,577,285	30.8	12.7	5.7	4.0	46.8
Idaho	\$1,621,057	9.9	5.7	5.7	9.2	69.5
Mont n ington	\$12,864,688	23.1	6.1	4.5	3.6	62.7
REGION 10	\$24,284,795	17.1	6.7	6.2	5.4	64.7
	\$41,347,825	19.5	6.8	5.6	4.9	63.1
US TOTAL **	\$1,840,997,716	15.6	3.7	4.3	4.0	60.7

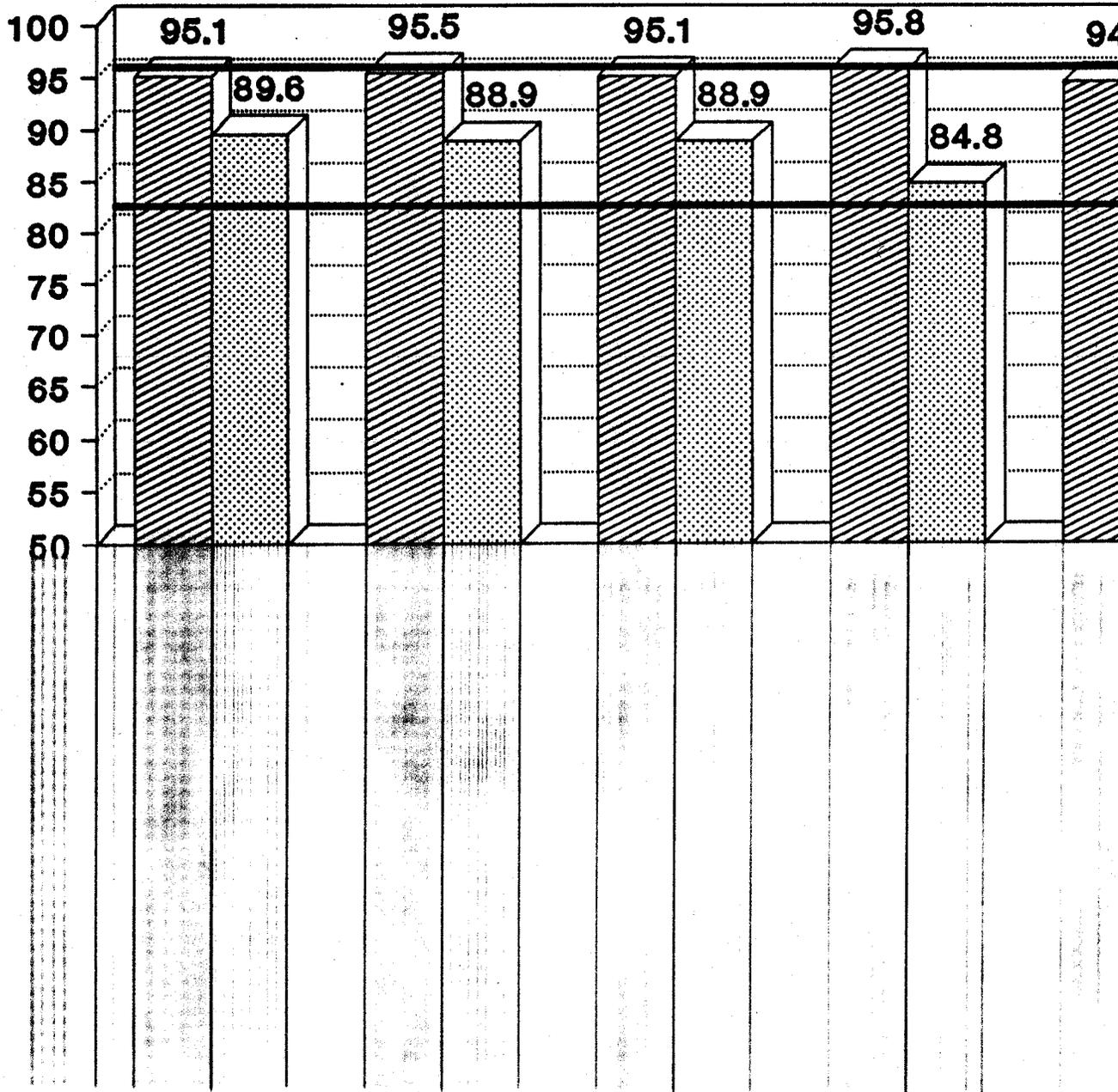
\* California excluded in calculating Regional percentages

\*\* 11.7% of US Total unidentified by age categories (CA)

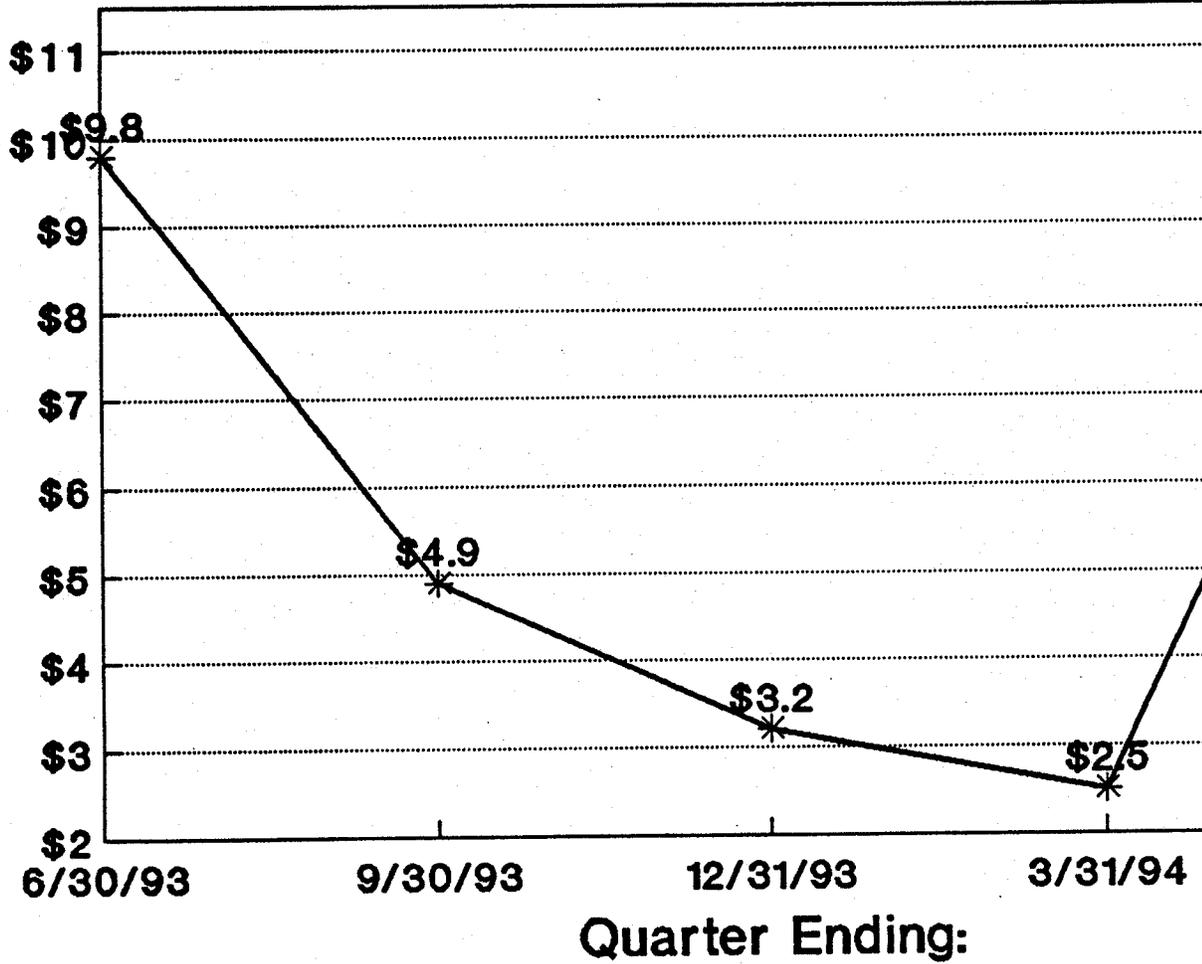


# REPORT CLEARANCE and STATUS DETERMINATION PRO

(In percent)



# CONTRIBUTION COLLECTIONS (in \$ Billions)

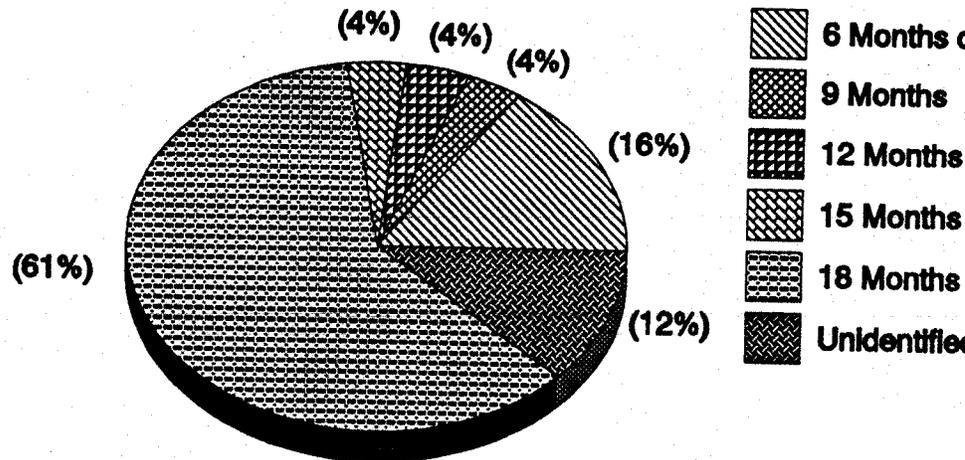


US Dept. of Labor\ETA\UIS  
October 11, 1994

# Distribution of Receivables by Age

(Rounded to Nearest Whole Percent)

## As of June 30, 1994



**Total Receivables - \$1,840,997,716**