

National UI Tax Performance
Fiscal Year 1992

Subject Employers

The number of employers subject to State UI laws reached a total of 5,771,858 by the end of FY 1992, an increase of 56,300 over the end of the previous year. This is equivalent to an annual growth rate of 1.0%, which is greater than the 0.6% rate for FY 1991 but less than the FY 1990 rate of 1.8%. The number of subject employers grew by an average of 2.0% in previous years. See Table 1 for the number of subject employers by State at the end of FY 1992.

Report Clearance

The percentage of employers submitting the preceding quarter's contribution and wage reports by the end of the current quarter exceeded the 95% Desired Level of Achievement (DLA) for the second and fourth quarters at 95.8% and 95.5%, respectively, and was just below the DLA at 94.7% for both the first and third quarters. Despite lower performances for the first and third quarters, the DLA was attained for the FY at 95.1% for the first time in over 6 years. For FY 1992, all States met the DLA or performed above the 90% level, with the exceptions of the Virgin Islands reporting "INA", Puerto Rico at 73.8%, and Massachusetts at 89.7%. Similar performances were noted in each quarter. New Jersey (94.5%), Indiana (96.1%), and Colorado (95.3%) improved their scores over the previous year by more than two percentage points. Georgia, at 95.1%, was successful in meeting the DLA for the year after coming close but missing for the past 3 years. See Table 1 for fourth quarter and FY 1992 scores by State.

Status Determination Promptness

States' performance for establishing liability for new and successor employers on a timely basis exceeded the 80% DLA in all quarters for a FY 1992 average of 86.7%. Compared to the previous 3 years, FY performance in this area has gradually improved by more than two percentage points. Forty-two States improved their performance scores over the previous year with the District of Columbia (5.5), West Virginia (4.6), Oregon (4.1), and Texas (3.8) indicating the greatest percentage increases. Only three States: Delaware (79.6%), Michigan (57.8%), and the Virgin Islands (INA) failed to meet the DLA for the year. Excluding its performance for the second quarter, Michigan's score for the remaining three quarters averaged 71.2% and its FY score remained stable in comparison to the previous year. See Table 1 for fourth quarter and FY 1992 scores by State.

Audit Activity

The 196,008 employers audited during the year represent a 3.5% penetration rate of the contributory employer population. Although the 4% DLA requirement was not met, the total audit penetration rate increased over the FY 1991 rate (3.2%). Audits of large employers equaled 2.5% of total audits, which exceeds the 1% DLA requirement but is slightly below the 2.6% rate for FY 1991. Thirty-four States met or exceeded both DLAs and an additional 13 States achieved the large employer audit DLA. Indiana and Georgia did not meet the 4% DLA for total audits but their penetration rates increased by more than 1.5 percentage points. Utah (6.6%), Arizona (6.5%), and Vermont (6.4%) surpassed the large employer DLA by wide margins. Wisconsin, New Mexico, Indiana, and the Virgin Islands failed to achieve either DLA. See Table 2 for audit penetration information by State. Over 42% of audits conducted during the year resulted in a gross change in contribution amounts of \$86.4 million (underreported plus overreported) and a net change or yield of \$59.8 million (underreported minus overreported). Compared to FY 1991 results, the percentage of change audits is the same but gross change and yield are \$13.1 million and \$6.4 million less, respectively, from an additional 12,722 audits. Delaware, the District of Columbia, and West Virginia indicated net contribution losses for the year. See Table 3 for audit activity by State.

Contribution Collection

Contribution amounts collected during FY 1992 totalled \$16.6 billion, an increase of \$1.9 billion over FY 1991 collections. Collections amounts were smaller in the first and second quarters and larger in the third and fourth quarters in comparison to the same quarters of the preceding year.

For the third and fourth quarters, 45 States reported percentage increases in collections over the same quarters 1 year ago ranging from +0.2% to +191%. Increases greater than 40% were noted in New Hampshire, Rhode Island, the District of Columbia, Maryland, Florida, Mississippi, Nebraska, and Idaho. This reflects higher taxable wage bases and/or higher average employer contribution rates which became effective in these States for CY 1992. The remaining States reported smaller collections with two States, Puerto Rico (-37.8%, 4th qtr.) and Hawaii (-40.8%, 3rd qtr.) showing percentage decreases greater than 30%. Puerto Rico reduced its taxable wage base from "all wages paid" to the first \$7,000 paid. Hawaii increased the taxable wage base to \$22,700 from \$7,000 but reduced the average employer contribution rate to 0.7% from 1.3%. See Table 4 for contribution amounts collected during the fourth quarter.

Receivables

Receivable amounts totalled \$1.8 billion by the end of September 30, 1992, an increase of \$30.3 million (1.7%) over the amount at the end of FY 1991 and a \$17.3 million drop from the quarter ending June 30, 1992. Thirty States indicated a reduction in receivables from the June quarter with Massachusetts (-\$19.1 M) and Colorado (-\$7.1 M) reporting the greatest declines in terms of dollars. During the same period, receivables rose by \$9.6 million in Puerto Rico. Twenty-two States reported reductions over the year with Hawaii (-37.5%), Idaho (-32.6%), Puerto Rico (-25.3%), and Wyoming (-21.6%) showing the greatest declines in terms of percent. In dollars, this is equivalent to amounts ranging from \$38.8 million to \$0.6 million. Receivables increased by more than 20% over the FY in eight States with equivalent dollar amounts ranging from \$17.6 million in Massachusetts to \$1.6 million in the District of Columbia. See Table 4 for amounts receivable as of the end of FY 1992 and volume change from previous periods for each State.

Compared to FY 1991, the percent distribution of receivable amounts by age categories at the end of FY 1992 changed significantly only in the "18 months or more" category with an increase of 5.9 percentage points. The change in amounts reported in the remaining categories; aged 6 months or less, 9, 12, and 15 months, evened out by increases or decreases of 0.3 or less percentage points. (It is noted that six States were not properly reporting distribution by age at the end of FY 1991, compared to two States, California and the Virgin Islands, at the end of FY 1992.) The majority of States reported 50% or more of their receivable amounts as outstanding 18 months or more and 30% or less in the "6 months or less" category. The exceptions were Rhode Island, indicating 28.7% of receivables aged 18 months or more and 55.6% aged 6 months or less; and New York, Maryland, Florida, and Iowa reporting 33% to 43% of their totals in each of the two categories. See Table 5 for the percent distribution of receivable amounts by age for each State.

Tables:

Table 1 - SESAs' performance for report clearance and status determination promptness for 4th quarter and FY 1992;

Table 2 - Audit penetration performance for FY 1992;

Table 3 - Summary of audit results for FY 1992;

Table 4 - Contributions collected and receivable amounts as of 4th quarter, FY 1992;

Table 5 - Percent distribution of age of receivables as of 4th

quarter, FY 1992.

Charts:

Chart 1 - Report Clearance and Status Determination Promptness
Quarters ending 9/30/91 - 9/30/92

Chart 2 - Average Contribution Change Per Audit Quarters ending
9/30/91 - 9/30/92

Chart 3 - Contribution Collections Quarters ending 9/30/91 -
9/30/92

Chart 4 - Distribution of Receivables by Age As of September 30,
1992

TABLE 1

Department of Labor - Employment and Training Administration 01/04/1993

TAX PERFORMANCE
END OF QUARTER 4 FY 1992

STATE-REGION	End of Quarter Employers	Report Clearance		Status Promptness	
		Current Quarter	FY-to- Date	Current Quarter	FY-to Date
Connecticut	92,174	93.4	93.2	86.8	85.0
Maine	33,833	94.2	93.2	88.5	87.1
Massachusetts	146,489	INA	89.7 *	87.3	86.5
New Hampshire	31,428	99.1	99.1	90.2	88.3
Rhode Island	31,723	95.0	90.4	87.3	88.2
Vermont	19,137	96.0	96.2	85.2	82.9
REGION 01	354,784	97.0	93.2	87.5	86.3
New Jersey	200,416	95.3	94.5	88.4	84.3
New York	430,580	92.6	92.6	92.2	91.1
Puerto Rico	50,378	74.7	73.8	79.7	80.0
Virgin Islands	3,157 **	INA	INA	INA	INA
REGION 02	684,531	92.1	91.8	90.5	88.4
Delaware	19,850	90.7	91.2	84.1	79.6
District of Columbia	21,976	92.5	94.2	93.8	86.0
Maryland	113,246	95.0	95.2	90.8	90.2
Pennsylvania	233,505	96.3	96.3	85.3	84.6
Virginia	132,372	95.3	95.3	91.1	88.0
West Virginia	35,862	97.3	96.8	89.0	88.1
REGION 03	586,811	95.5	95.6	88.8	86.9
Alabama	77,525	98.5	98.2	86.1	84.2
Florida	319,058	97.4	97.0	85.7	84.7
Georgia	145,169	95.9	95.1	87.7	87.1
Kentucky	72,772	97.3	96.5	87.6	88.2
Mississippi	45,804	97.4	97.2	90.1	85.2
North Carolina	136,911	99.9	99.0	88.3	83.7
South Carolina	72,115	96.3	95.7	94.4	92.8
Tennessee	95,462	98.8	98.3	89.8	87.0
REGION 04	964,816	97.7	97.1	87.7	85.9
Illinois	250,865	93.2	92.9	86.6	84.2
Indiana	109,806	96.0	96.1	84.9	81.6
Michigan	187,171	92.1	91.3	74.3	57.8
Minnesota	103,105	99.0	98.9	88.3	86.9
Ohio	212,004	94.0	94.3	87.4	83.6
Wisconsin	105,822	96.4	96.4	86.8	85.0
REGION 05	968,773	94.4	94.3	84.3	79.3

* Based on data for first 3 quarters

** As of December 31, 1991

Department of Labor - Employment and Training Administration 01/04/1993

TAX PERFORMANCE
END OF QUARTER 4 FY 1992

STATE-REGION	End of Quarter Employers	Report Clearance		Status Promptness	
		Current Quarter	FY-to- Date	Current Quarter	FY-to Date
Arkansas	51,430	97.4	98.4	80.2	80.9
Louisiana	82,569	95.0	94.9	86.3	83.4
New Mexico	34,364	94.9	95.9	87.9	87.0
Oklahoma	66,331	97.8	97.8	89.3	87.7
Texas	332,146	97.7	97.8	85.8	84.1
REGION 06	566,840	97.1	97.3	85.8	84.2
Iowa	63,593	98.0	98.2	92.3	89.9
Kansas	58,828	97.8	98.2	83.3	81.2
Missouri	129,356	96.6	96.5	86.3	85.4
Nebraska	39,362	97.3	97.1	90.9	87.1
REGION 07	291,139	97.3	97.3	87.6	85.8
Colorado	93,351	97.6	95.3	90.5	89.4
Montana	24,757	99.7	99.7	90.5	90.9
North Dakota	17,828	99.7	99.8	94.5	89.3
South Dakota	19,284	98.9	98.8	91.6	88.7
Utah	35,237	98.3	98.6	91.2	89.2
Wyoming	15,906	98.7	98.7	86.4	86.0
REGION 08	206,363	98.4	97.4	90.7	89.2
Arizona	81,314	97.0	96.5	79.6	80.2
California	775,715	93.8	94.0	94.2	93.7
Hawaii	26,878	95.0	95.2	89.6	87.9
Nevada	29,796	96.1	95.8	86.5	85.6
REGION 09	913,703	94.2	94.3	92.0	91.9
Alaska	13,681	99.9	99.8	94.1	91.8
Idaho	28,024	97.8	97.5	95.8	92.2
Oregon	80,545	90.4	90.6	88.9	87.0
Washington	141,848	96.8	96.6	94.8	94.6
REGION 10	264,098	95.1	95.0	93.5	92.1
US TOTAL	5,771,858	95.5	95.1	88.6	86.7

Desired Levels of Achievement (DLAs):

Report Clearance -- Minimum 95%

Status Promptness -- Minimum 80%

TABLE 2

Department of Labor - Employment and Training Administration

01/04/1993

STATE-REGION	AUDIT PENETRATION - FY 1992						
	as of						
	END OF QUARTER 4						
	Contributory	4% Penetration DLA			Large Employer DLA		
Employers	Number	Number		Number	Number		
as of	Required	Completed		Required	Completed		
09/30/1991	Audits	as of Qtr.4		Audits	as of Qtr.4		
Connecticut	92,475	3,699	3,900	4.2%	37	79	2.1%
Maine	32,399	1,296	1,372	4.2%	13	42	3.2%
Massachusetts	146,326	5,853	3,648	2.5%	59	503	8.6%
New Hampshire	31,091	1,244	1,140	3.7%	12	15	1.2%
Rhode Island	27,799	1,112	874	3.1%	11	54	4.9%
Vermont	18,023	721	836	4.6%	7	46	6.4%
REGION 01	348,113	3,925	11,770	3.4%	139	739	5.3%
New Jersey	200,190	8,008	6,865	3.4%	80	233	2.9%
New York	429,661	17,186	13,678	3.2%	172	136	0.8%
Puerto Rico	49,483	1,979	1,908	3.9%	20	67	3.4%
Virgin Islands	3,107	124	0	0.0%	1	0	0.0%
REGION 02	682,441	27,298	22,451	3.3%	273	436	1.6%
Delaware	18,699	748	752	4.0%	7	8	1.1%
Dist of Columbia	20,058	802	840	4.2%	8	9	1.1%
Maryland	111,019	4,441	5,127	4.6%	44	45	1.0%
Pennsylvania	228,668	9,147	9,865	4.3%	91	229	2.5%
Virginia	129,233	5,169	5,180	4.0%	52	52	1.0%
West Virginia	34,554	1,382	1,537	4.4%	14	64	4.6%
Region 03	542,231	21,689	23,301	4.3%	217	407	1.9%
Alabama	75,597	3,024	3,132	4.1%	30	52	1.7%
Florida	311,427	12,457	16,478	5.3%	125	164	1.3%
Georgia	142,747	5,710	4,876	3.4%	57	72	1.3%
Kentucky	70,674	2,827	3,119	4.4%	28	56	2.0%
Mississippi	45,713	1,829	1,520	3.3%	18	30	1.6%
North Carolina	133,450	5,338	6,339	4.8%	53	69	1.3%
South Carolina	70,319	2,813	2,858	4.1%	28	70	2.5%
Tennessee	92,915	3,717	4,089	4.4%	37	44	1.2%
REGION 04	942,842	37,714	42,411	4.5%	377	557	1.5%
Illinois	246,743	9,870	2,744	1.1%	99	303	3.1%
Indiana	106,901	4,276	3,580	3.3%	43	35	0.8%
Michigan	180,233	7,209	4,146	2.3%	72	172	2.4%
Minnesota	98,095	3,924	4,315	4.4%	39	65	1.7%
Ohio	204,534	8,181	9,333	4.6%	82	472	5.8%
Wisconsin	100,718	4,029	2,574	2.6%	40	33	0.8%
REGION 05	937,224	37,489	26,692	2.8%	375	1,080	2.9%

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Department of Labor - Employment and Training Administration 01/04/1993

STATE-REGION	AUDIT PENETRATION - FY 1992						
	as of						
	END OF QUARTER 4						
	4% Penetration DLA			Large Employer DLA			
	Contributory						
	Employers	Number	Number	Number	Number	Number	Number
	as of	Required	Completed	Completed	Required	Completed	Completed
	09/30/1991	Audits	as of Qtr.4	as of Qtr.4	Audits	as of Qtr.4	as of Qtr.4
Arkansas	49,351	1,974	2,107	4.3%	20	100	5.1%
Louisiana	79,578	3,183	3,239	4.1%	32	94	3.0%
New Mexico	33,253	1,330	1,276	3.8%	13	12	0.9%
Oklahoma	64,511	2,580	2,818	4.4%	26	131	5.1%
Texas	320,910	12,836	13,036	4.1%	128	242	1.9%
REGION 06	547,603	21,904	22,476	4.1%	219	579	.6%
Iowa	60,525	2,421	2,408	4.0%	24	24	1.0%
Kansas	55,696	2,228	2,281	4.1%	22	24	1.1%
Missouri	126,113	5,045	5,139	4.1%	50	131	2.6%
Nebraska	37,575	1,503	1,581	4.2%	15	33	2.2%
REGION 07	279,909	11,196	11,409	4.1%	112	212	1.9%
Colorado	89,483	3,579	2,863	3.2%	36	40	1.1%
Montana	23,984	959	995	4.1%	10	10	1.0%
North Dakota	17,072	683	813	4.8%	7	12	1.8%
South Dakota	18,218	729	784	4.3%	7	27	3.7%
Utah	32,999	1,320	1,368	4.1%	13	17	1.3%
Wyoming	14,818	593	659	4.4%	6	39	6.6%
REGION 08	196,574	7,863	7,482	3.8%	79	145	1.8%
Arizona	78,827	3,153	3,542	4.5%	32	205	6.5%
California	765,410	30,616	12,596	1.6%	306	945	3.1%
Hawaii	26,599	1,064	981	3.7%	11	16	1.5%
Nevada	29,096	1,164	429	1.5%	12	21	1.8%
REGION 09	899,932	35,997	17,548	1.9%	360	1,187	3.3%
Alaska	13,168	527	814	6.2%	5	11	2.1%
Idaho	26,084	1,043	1,022	3.9%	10	15	1.4%
Oregon	75,711	3,028	3,191	4.2%	30	45	1.5%
Washington	135,267	5,411	5,441	4.0%	54	233	4.3%
REGION 10	250,230	10,009	10,468	4.2%	100	304	3.0%
US TOTAL	5,627,099	225,084	196,008	3.5%	2,251	5,646	2.5%

Annual Desired Levels of Achievement (DLAs):

Total Audit Penetration DLA -- 4% 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

Department of Labor - Employment and Training Administration 01/04/1993

**AUDIT ACTIVITY
FY 1992**

STATE-REGION	Number Audits	Percent Change Audits	Contribution Change			Average Change Per Audit		
			Under- Reported	Over- Reported	Gross Change	Net Change	Gross	Net
Connecticut	3,900	34.2	\$505,384	\$66,412	\$571,796	\$438,972	\$147	\$113
Maine	1,372	49.9	\$215,716	\$48,553	\$264,269	\$167,163	\$193	\$122
Massachusetts	3,648	30.7	\$630,231	\$116,556	\$746,787	\$513,675	\$205	\$141
New Hampshire	1,140	65.0	\$603,611	\$19,650	\$623,261	\$583,961	\$547	\$512
Rhode Island	874	49.0	\$469,337	\$114,309	\$583,646	\$355,028	\$668	\$406
Vermont	836	40.7	\$115,983	\$67,894	\$183,877	\$48,089	\$220	\$58
REGION 01	11,770	39.5	\$2,540,262	\$433,374	\$2,973,636	\$2,106,888	\$253	\$179
New Jersey	6,865	43.5	\$8,074,952	\$767,144	\$8,842,096	\$7,307,808	\$1,288	\$1,065
New York	13,678	57.5	\$10,266,003	\$220,877	\$10,486,880	\$10,045,126	\$767	\$734
Puerto Rico	1,908	30.9	\$859,531	\$0	\$859,531	\$859,531	\$450	\$450
Virgin Islands	0	0.0	\$0	\$0	\$0	\$0	\$0	\$0
REGION 02	22,451	51.0	\$19,200,486	\$988,021	\$20,188,507	\$18,212,465	\$899	\$811
Delaware	752	34.4	\$31,177	\$50,226	\$81,403	-\$19,094	\$108	-\$25
Dist. of Col.	840	29.3	\$15,430	\$17,989	\$33,419	-\$2,559	\$40	-\$3
Maryland	5,127	38.5	\$322,090	\$59,685	\$381,775	\$262,405	\$74	\$51
Pennsylvania	9,865	21.8	\$1,710,988	\$169,884	\$1,880,872	\$1,541,104	\$191	\$156
Virginia	5,180	31.1	\$134,366	\$92,759	\$227,125	\$41,607	\$44	\$8
West Virginia	1,537	20.7	\$105,207	\$168,061	\$273,268	-\$62,854	\$178	-\$41
REGION 03	23,301	28.6	\$2,319,258	\$558,604	\$2,877,862	\$1,760,654	\$124	\$76
Alabama	3,132	33.3	\$259,940	\$61,072	\$321,012	\$198,868	\$102	\$63
Florida	16,478	18.7	\$843,095	\$184,357	\$1,027,452	\$658,738	\$62	\$40
Georgia	4,876	38.0	\$197,561	\$115,519	\$313,080	\$82,042	\$64	\$17
Kentucky	3,119	31.8	\$275,195	\$57,293	\$332,488	\$217,902	\$107	\$70
Mississippi	1,520	40.7	\$55,746	\$40,023	\$95,769	\$15,723	\$63	\$10
North Carolina	6,339	37.3	\$206,800	\$75,312	\$282,112	\$131,488	\$45	\$21
South Carolina	2,858	22.8	\$200,829	\$37,294	\$238,123	\$163,535	\$83	\$57
Tennessee	4,089	30.3	\$665,125	\$236,540	\$901,665	\$428,585	\$221	\$105
REGION 04	42,411	27.9	\$2,704,251	\$807,410	\$3,511,701	\$1,896,851	\$83	\$45
Illinois	2,744	87.6	\$5,534,712	\$129,699	\$5,664,411	\$5,405,013	\$2,064	\$1,970
Indiana	3,580	60.1	\$735,733	\$62,773	\$798,506	\$672,960	\$223	\$188
Michigan	4,146	39.3	\$3,721,227	\$2,017,290	\$5,738,517	\$1,703,937	\$1,384	\$411
Minnesota	4,315	44.5	\$1,078,124	\$250,882	\$1,329,006	\$827,242	\$308	\$192
Ohio	9,333	38.3	\$3,328,095	\$627,669	\$3,955,764	\$2,700,426	\$424	\$289
Wisconsin	2,574	55.8	\$3,070,334	\$166,792	\$3,237,126	\$2,903,542	\$1,258	\$1,128
REGION 05	26,692	49.1	\$17,468,225	\$3,255,105	\$20,723,330	\$14,213,120	\$776	\$532

Department of Labor - Employment and Training Administration 01/04/1993

AUDIT ACTIVITY
FY 1992

STATE-REGION	Number Audits	Percent Change Audits	Contribution Change				Average Change	
			Under- Reported	Over- Reported	Gross Change	Net Change	Per Gross	Audit Net
Arkansas	2,107	30.6	\$157,018	\$26,105	\$183,123	\$130,913	\$87	\$62
Louisiana	3,239	34.9	\$1,283,795	\$84,219	\$1,368,014	\$1,199,576	\$422	\$370
New Mexico	1,276	27.2	\$20,960	\$7,625	528,58s	\$13,335	\$22	\$10
Oklahoma	2,818	32.0	\$215,703	\$14,058	\$229,761	\$201,645	\$82	\$72
Texas	13,036	51.0	\$2,890,503	\$479,298	\$3,369,801	\$2,411,205	\$258	\$185
REGION 06	22,476	43.0	\$4,567,979	\$611,305	\$5,179,284	\$3,956,674	\$230	\$176
Iowa	2,408	30.3	\$49,046	\$24,048	\$73,094	\$24,998	\$30	\$10
Kansas	2,281	29.0	\$86,471	\$29,238	\$115,709	\$57,233	\$51	\$25
Missouri	5,139	51.4	\$500,963	\$158,663	\$659,626	\$342,300	\$128	\$67
Nebraska	1,581	75.5	\$142,088	\$67,221	\$209,309	\$74,867	\$132	\$47
REGION 07	11,409	45.8	\$778,568	\$279,170	\$1,057,738	\$499,398	\$93	\$44
Colorado	2,863	56.8	\$747,564	\$50,893	\$798,457	\$696,671	\$279	\$243
Montana	995	45.4	\$97,302	\$14,767	\$112,069	\$82,535	\$113	\$83
North Dakota	813	44.8	\$29,733	\$9,672	\$39,405	\$20,061	\$48	\$25
South Dakota	784	37.8	\$6,665	\$6,512	\$13,177	\$153	\$17	\$0
Utah	1,368	40.4	\$91,788	\$45,576	\$137,364	\$46,212	\$100	\$34
Wyoming	659	52.4	\$345,977	\$26,912	\$372,889	\$319,065	\$566	\$484
REGION 08	7,482	48.6	\$1,319,029	\$154,332	\$1,473,361	\$1,164,697	\$197	\$156
Arizona	3,542	44.1	\$584,519	\$42,068	\$626,587	\$542,451	\$177	\$153
California	12,596	77.3	\$18,695,431	\$5,572,862	\$24,268,293	\$13,122,569	\$1,927	\$1,042
Hawaii	981	83.6	\$682,016	\$19,076	\$701,092	\$662,940	\$715	\$676
Nevada	429	71.3	\$62,655	\$16,861	\$79,516	\$45,794	\$185	\$107
REGION 09	17,548	70.8	\$20,024,621	\$5,650,867	\$25,675,488	\$14,373,754	\$1,463	\$819
Alaska	814	57.0	\$165,445	\$129,316	\$294,761	\$36,129	\$362	\$44
Idaho	1,022	43.4	\$72,413	\$36,765	\$109,178	\$35,648	\$107	\$35
Oregon	3,191	61.9	\$1,313,939	\$170,305	\$1,484,244	\$1,143,634	\$465	\$358
Washington	5,441	32.0	\$637,277	\$222,206	\$859,483	\$415,071	\$158	\$76
REGION 10	10,468	44.2	\$2,189,074	\$558,592	\$2,747,666	\$1,630,482	\$262	\$156
US TOTAL	196,008	42.5	573,111,793	113,296,780	586,408,573	\$59,815,013	\$441	\$305

TABLE 4

Department of Labor - Employment and Training Administration 01/04/1993

**CONTRIBUTION COLLECTION AND RECEIVABLES
END OF QUARTER 4 FY 1992**

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	\$49,007,086	\$10,611,303	27.6	\$6,889,482	\$380,027	\$1,710,341
Maine	\$21,317,770	55,186,967	32.2	\$5,189,040	51,234,826	5412,985
Massachusetts	\$239,815,160	5107,953,546	81.9	\$47,038,745	-\$19,050,004	517,585,103
New Hampshire	\$12,500,935	\$7,687,889	159.7	\$2,078,399	-\$25,545	\$278,923
Rhode Island	\$42,699,136	513,249,551	48.0	\$6,291,236	-\$921,691	51,193,227
Vermont	\$8,988,133	5540,810	6.4	\$1,169,572	-\$139,056	-512,475
REGION 01	\$374,328,220	\$145,230,067	63.4	\$68,656,474	-\$18,521,443	521,165,104
New Jersey	\$317,386,072	\$55,941,274	21.4	\$123,337,839	\$2,823,687	\$9,269,880
New York	\$280,817,224	\$75,198,695	36.6	\$135,629,817	-51,747,523	\$2,447,842
Puerto Rico	\$35,134,585	-\$25,387,582	-37.8	\$114,544,594	\$9,566,698	-\$38,807,386
Virgin Islands	\$2,689,721	\$941,775	53.9	INA	INA	INA
REGION 02	\$636,027,602	\$110,694,162	21.1	\$373,512,250	510,642,862	-\$27,089,664
Delaware	\$11,131,463	-\$153,821	-1.4	\$12,313,564	-\$1,199,098	\$2,115,578
Dist. of Col.	\$18,855,910	56,363,217	50.9	\$6,091,648	\$501,568	\$1,638,296
Maryland	\$76,784,932	544,503,102	137.9	\$14,480,742	\$2,225,602	\$4,918,902
Pennsylvania	\$294,199,514	\$42,520,988	16.9	\$96,652,211	-\$3,163,287	\$3,293,993
Virginia	\$42,920,317	\$7,599,856	22.8	\$5,583,964	-\$1,024,007	\$678,700
West Virginia	\$26,565,188	\$992,157	3.9	\$25,916,093	\$405,397	\$3,733,008
REGION 03	\$470,457,323	\$102,188,499	27.7	\$161,308,222	-\$2,253,825	\$16,378,477
Alabama	\$33,295,588	\$3,332,635	11.1	\$7,952,643	-\$1,167,525	-\$659,307
Florida	\$113,033,594	\$38,837,168	52.3	\$21,696,562	\$451,632	\$3,843,260
Georgia	\$77,833,388	\$9,375,520	13.7	\$18,614,662	-\$830,737	563,412
Kentucky	\$50,681,744	\$5,248,447	11.6	\$11,257,546	-\$302,188	\$1,072,491
Mississippi	\$24,501,853	\$10,581,892	76.0	\$3,396,216	-\$334,184	-\$148,404
North Carolina	\$80,472,443	\$16,351,576	25.5	\$3,873,420	\$386,192	-\$229,714
South Carolina	\$39,353,536	-\$592,292	-1.5	\$8,716,970	\$261,752	\$729,538
Tennessee	\$56,344,351	\$3,561,453	6.7	\$8,241,929	-\$268,243	-\$421,439
REGION 04	\$475,516,498	\$86,696,400	22.3	\$83,749,948	-\$1,803,301	\$4,249,837
Illinois	\$229,446,020	\$8,725,119	4.0	\$90,534,557	\$547,980	-\$16,690,132
Indiana	\$42,843,970	\$6,040,674	16.4	\$20,944,480	\$304,986	\$2,346,712
Michigan	\$251,173,773	\$12,061,837	5.0	\$258,281,190	\$1,596,194	\$22,272,221
Minnesota	\$81,504,386	\$1,458,477	1.8	\$62,629,929	\$1,054,694	\$3,821,542
Ohio	\$200,517,120	\$34,968,229	21.1	\$125,825,024	\$2,728,338	\$10,582,362
Wisconsin	\$98,812,945	\$959,877	1.0	\$29,339,227	-\$641,882	-\$2,272,331
REGION 05	\$904,298,213	\$64,214,214	7.6	\$587,554,407	\$5,590,310	\$20,060,374

TABLE 4, page 2

Department of Labor - Employment and Training Administration 01/04/1993

CONTRIBUTION COLLECTION AND RECEIVABLES
END OF QUARTER 4 FY 1992

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
Arkansas	\$34,708,206	\$1,026,141	3.0	\$11,924,827	\$756,320	\$2,357,121
Louisiana	\$50,120,287	-\$3,310,212	-6.2	\$70,366,683	\$91,530	\$2,600,351
New Mexico	\$18,905,129	\$650,355	3.6	\$8,511,733	\$332,200	\$490,380
Oklahoma	\$24,992,602	-\$3,599,722	-12.6	\$28,751,531	-\$890,075	-\$1,111,705
Texas	\$175,710,247	\$25,346,327	16.9	\$100,352,010	-\$1,836,076	-\$2,321,353
REGION 06	\$304,436,551	\$20,112,888	7.1	\$219,906,784	-\$3,058,741	\$2,014,794
Iowa	\$47,394,864	\$3,348,790	7.6	\$2,519,918	\$76,113	-\$154,694
Kansas	\$42,333,097	\$1,112,436	2.7	\$3,587,775	-\$195,502	-\$301,055
Missouri	\$63,018,367	\$12,933,842	25.8	\$11,540,314	-\$262,378	\$1,176,233
Nebraska	\$12,933,593	\$3,953,108	44.0	\$1,470,389	-\$31,078	\$137,383
REGION 07	\$165,679,921	\$21,348,176	14.8	\$19,118,396	-\$412,845	\$857,867
Colorado	\$44,762,342	\$5,529,468	14.1	\$33,165,158	-\$7,145,981	-\$6,872,330
Montana	\$12,534,062	\$2,565,880	25.7	\$1,052,750	-\$115,697	-\$200,829
North Dakota	\$7,674,300	\$1,714,575	28.8	\$1,708,998	-\$14,351	\$33,780
South Dakota	\$2,735,890	\$582,612	27.1	\$508,099	-\$17,419	-\$46,176
Utah	\$19,469,226	-\$2,803,604	-12.6	\$4,296,355	-\$354,476	-\$227,888
Wyoming	\$8,206,474	\$139,951	1.7	\$2,136,949	\$30,949	-\$587,708
REGION 08	\$95,382,255	\$7,728,882	8.8	\$42,868,359	-\$7,616,975	-\$7,968,711
Arizona	\$24,550,120	\$3,573,641	17.0	\$6,653,759	-\$46,454	-\$115,355
California	\$477,026,128	\$107,628,524	29.1	\$156,144,045	-\$275,119	\$7,538,645
Hawaii	\$12,646,338	\$1,862,048	17.3	\$5,112,283	-\$265,761	-\$3,065,665
Nevada	\$21,083,538	\$856,669	4.2	\$9,165,500	-\$91,748	-\$1,333,970
REGION 09	\$535,306,124	\$113,920,883	27.0	\$177,075,587	-\$679,082	\$3,023,655
Alaska	\$22,609,663	-\$5,324,214	-19.1	\$3,693,732	\$571,066	\$585,742
Idaho	\$17,526,106	\$5,372,096	44.2	\$2,074,706	\$393,493	-\$1,004,384
Oregon	\$81,188,579	-\$14,642,119	-15.3	\$13,948,402	\$474,769	-\$856,259
Washington	\$165,580,747	\$10,249,761	6.6	\$24,312,135	\$122,915	-\$1,051,480
REGION 10	\$286,905,096	-\$4,344,476	-1.5	\$44,028,975	\$775,257	-\$2,326,381
US TOTAL	\$4,248,337,842	\$667,786,694	18.7	\$1,777,779,402	-\$17,337,783	\$30,365,352

TABLE 5

Department of Labor - Employment and Training Administration 01/04/1993

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
END OF QUARTER 4 FY 1992

Total STATE-REGION	Receivables	6 or less	Months Past Due			18 or more
			9	12	15	
Connecticut	\$6,889,482	40.5	4.1	4.8	5.5	45.1
Maine	\$5,189,040	12.3	7.7	2.9	3.6	73.4
Massachusetts	\$47,038,745	42.1	2.1	3.0	4.2	48.6
New Hampshire	\$2,078,399	12.0	7.7	3.2	2.7	74.4
Rhode Island	\$6,291,236	55.6	5.4	4.3	6.1	28.7
Vermont	\$1,169,572	11.5	17.1	5.6	7.5	59.2
REGION 01	\$68,656,474	39.5	3.5	3.3	4.5	49.3
New Jersey	\$123,337,839	13.9	2.4	2.6	3.0	73.3
New York	\$135,629,817	41.0	7.5	6.8	7.6	37.2
Puerto Rico	\$114,544,594	3.4	3.1	3.9	6.6	83.0
Virgin Islands	INA	INA	INA	INA	INA	INA
REGION 02	\$373,512,250	20.5	4.5	4.5	5.8	63.2
Delaware	\$12,313,564	11.8	1.4	2.0	2.8	81.9
District of Col.	\$6,091,648	24.0	22.5	2.5	2.3	48.7
Maryland	\$14,480,742	37.1	8.5	7.0	4.1	43.3
Pennsylvania	\$96,652,211	19.0	2.0	2.6	3.8	72.5
Virginia	\$5,853,964	29.7	5.3	5.6	8.2	51.2
West Virginia	\$25,916,093	10.8	2.6	4.6	5.3	76.7
REGION 03	\$161,308,222	19.4	3.5	3.4	4.1	69.6
Alabama	\$7,952,643	11.9	2.9	3.2	3.7	78.3
Florida	\$21,696,562	42.9	5.2	4.5	5.9	41.5
Georgia	\$18,614,662	18.3	3.4	3.8	4.0	70.4
Kentucky	\$11,257,546	24.6	4.3	5.7	5.4	60.0
Mississippi	\$3,396,216	38.1	5.7	5.2	5.5	45.5
North Carolina	\$3,873,420	16.8	3.8	4.2	3.9	71.4
South Carolina	\$8,716,970	22.3	8.9	9.5	9.5	49.9
Tennessee	\$8,241,929	14.7	7.1	12.8	8.3	57.2
REGION 04	\$83,749,948	25.7	5.0	5.7	5.7	57.9
Illinois	\$90,534,557	2.4	2.9	3.6	4.7	86.3
Indiana	\$20,944,480	13.0	2.1	5.0	7.1	72.9
Michigan	\$258,281,190	8.7	1.6	2.1	3.2	84.5
Minnesota	\$62,629,929	20.1	4.6	4.6	4.2	66.5
Ohio	\$125,825,024	14.1	2.3	2.4	3.1	78.0
Wisconsin	\$29,339,227	7.8	1.5	4.1	2.8	83.7
REGION 05	\$587,554,407	10.2	2.3	2.9	3.6	81.0
Arkansas	\$11,924,827	8.2	5.5	7.5	4.7	74.0
Louisiana	\$70,366,683	10.2	6.3	6.0	6.0	71.4
New Mexico	\$8,511,733	9.9	3.7	2.2	2.8	81.5
Oklahoma	\$28,751,531	3.7	1.7	1.8	2.1	90.7
Texas	\$100,352,010	9.4	2.1	2.3	2.7	83.5
REGION 06	\$219,906,784	8.9	3.6	3.	2.8	80.0

Department of Labor - Employment and Training Administration 01/04/1993

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
END OF QUARTER 4 FY 1992

Total STATE-REGION	Receivables	6 or less	Months Past Due			18 or more
			9	12	15	
Iowa	\$2,519,918	33.1	6.6	9.9	9.0	41.4
Kansas	\$3,587,775	32.7	3.9	3.8	4.9	54.7
Missouri	\$11,540,314	25.5	4.2	4.9	5.0	60.4
Nebraska	\$1,470,389	23.3	5.7	8.4	8.8	53.7
REGION 07	\$19,118,396	27.7	4.6	5.6	5.8	56.3
Colorado	\$33,165,158	3.1	1.1	1.5	1.8	92.5
Montana	\$1,052,750	15.5	6.1	6.1	5.0	67.4
North Dakota	\$1,708,998	9.1	3.6	5.0	5.9	76.5
South Dakota	\$508,099	6.4	1.8	2.6	2.3	86.9
Utah	\$4,296,355	3.1	3.4	3.7	3.1	86.7
Wyoming	\$2,136,999	25.1	1.6	2.0	1.9	69.3
REGION 08	\$42,868,359	4.8	1.6	2.0	2.2	89.5
Arizona	\$6,653,759	14.0	4.3	4.3	4.7	72.8
California	\$156,144,045	INA	INA	INA	INA	INA
Hawaii	\$5,112,283	21.8	5.6	5.0	5.6	62.0
Nevada	\$9,165,500	8.3	2.5	2.7	3.4	83.1
REGION 09	\$177,075,587	89.8	0.5	0.4	0.5	8.8
Alaska **	\$3,693,732	17.1	6.5	2.7	10.0	33.4
Idaho	\$2,074,706	6.0	4.2	5.9	3.3	80.6
Oregon	\$13,948,402	22.0	7.0	6.2	5.3	59.5
Washington	\$24,312,135	18.6	5.1	5.5	5.5	65.3
REGION 10	\$44,028,975	19.0	5.8	5.5	5.7	61.5
US TOTAL	\$1,777,779,402	23.1	3.1	3.3	4.0	66.1

** Distribution by categories incomplete