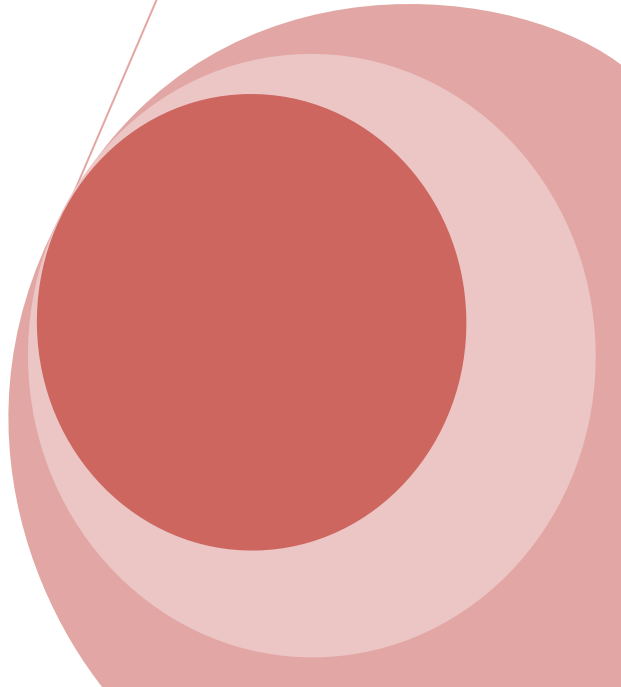


Enhancing Unemployment Insurance Wage Records Potential Benefits, Barriers, and Opportunities

**Employer Perspectives
The Results of Surveys in Five States**



**Prepared for the Workforce Information Council by the
Administrative Wage Record Enhancement Study Group
September 2015**



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Acknowledgements

Our great appreciation goes out to all of the individuals in private and public businesses that responded to questionnaires developed in this phase of the study, and to individuals and organizations that participated in conversations about this topic. Without their assistance, this exploration would not have been possible.

The support of Michael Horrigan of the Bureau of Labor Statistics and federal co-chair of the Workforce Information Council and Gay Gilbert, Administrator of the Office of Unemployment Insurance at the Employment and Training Administration and their staffs has been invaluable. The input and interest from the National Payroll Reporting Consortium, including President Pete Isberg, and the American Payroll Association and their member companies has contributed much to our fuller understanding of reporting issues facing the employer community. The following individuals, in particular, contributed their time and ideas to help improve the survey design: Pete Isberg and Tom Crowley of ADP, Karen Settembrino and Bruce Phipps of Oracle, Tony Tullo of Intuit Payroll Services, Umberto Quagliarini of Ceridian, Stephanie Salavejus of PenSoft, and Curtis Tatum of the American Payroll Association.

Finally, special thanks go to the following individuals in the five states that volunteered to participate in the employer survey. Their states are to be commended for being courageous enough to ask employers for their input on wage record enhancement. These individuals assisted by garnering the necessary state approvals, providing comments that improved the survey design, drawing samples of employers for the survey, sending survey invitations, and helping to respond to employer inquiries. Through their efforts the survey results were significantly improved.

California Employment Development Department:

Lisa Wheeler, Kim Heacock, Spencer Wong, Danell Brewster, Susan Ayres, Muhammad Akhtar, Cynthia Solorio, Vicki Moore, Pam Geitner, and Juan Barrios

Idaho Department of Labor:

Bob Uhlenkott, Darlene Carnopis, Robert Kabel, and Salvador Vasquez

Oregon Employment Department:

Graham Slater, Dave Yamaka, and James Lee

Texas Workforce Commission:

Doyle Fuchs, Ruben Garcia, James Tanner, and Ross Evans

Utah Department of Workforce Services:

Michelle Beebe, Carrie Mayne, and Kari Marty

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Executive Summary

In late 2012, the federal-state Workforce Information Council established an Administrative Wage Record Enhancement Study Group to examine the feasibility of adding variables to the quarterly wage record reports that employers submit to all states as part of the Unemployment Insurance (UI) Program. They began looking at the administrative records as an alternative source for improving local and state labor market information amid concerns over the adequacy of existing survey-based statistical data for state and local education and training program planning and accountability, economic analysis, career planning, and workforce program administration.

In its first year of investigation, the Study Group surveyed state agencies responsible for UI wage record collections, user organizations that might benefit from wage record enhancement, and payroll services/software companies that compile and report the wage records for many employers. Those activities, along with findings and recommendations were summarized in a report: *Enhancing Unemployment Insurance Wage Records, Potential Benefits, Barriers, and Opportunities, A Summary of First-Year Study Activities and Findings*.

In its second year, the Study Group has surveyed private employers in five states to seek direct input on their capabilities to supply the necessary data for wage record enhancement, and to collect their views on the potential benefits and concerns related to enhancement.

In addition, during the past year, the Study Group has developed an interview tool to assist in gathering 'case-study' information from states that have already enhanced their wage records or that are working through the enhancement process. The Study Group has also begun to develop a reference guide of standardized titles, definitions and reporting instructions for data elements that might be collected in the future.

The focus of this report is on the results of the employer surveys in five states: California, Idaho, Oregon, Texas and Utah.

Key findings

Through its surveys of employers, the Study Group identified several important structural factors that should be considered carefully in any decision to require enhanced wage record reporting.

- *Data availability:* several data elements that have been the focus of discussions on wage record enhancement were available in the payroll systems of most responding employers. In particular, employers generally kept data on employees'

paid time and compensation. Some items such as employees' alternate work locations, Standard Occupation Classification coding, and weeks worked presented greater challenges.

- *Reliance on commercial payroll services and software:* substantial shares of employers used either commercial payroll software or contract providers to prepare and report their payroll. Firms that contract for payroll services generally are more supportive of wage record enhancement. The capability and support of these service and software companies would be critical to successful wage record enhancement.
- *Difficulty of adding items:* generally, 40 to 50 percent of firms that did not have a data element rated its addition as moderately or very difficult. The reasons given for this most commonly included:
 - Commercial software capability outside of control
 - New internal data collection schemes needed
 - Mobile employee work locations hard to capture
 - Staff time needed to set up and maintain systems
 - Internal software modifications needed
 - Insufficient knowledge of job classification
 - Cost
 - Manual processing would be required
 - Reporting hours for non-hourly employees
- *Time to add data elements:* nearly half of respondents that prepared their own payroll records couldn't make an estimate of time to add the data elements. Among those who did, 89 percent estimated it would take less than a year. On average, smaller firms estimated less time would be required. About ten percent of larger firms estimated more than two years.
- *Skepticism regarding purported benefits:* only about half of respondents assigned some level of importance to the items on a list of potential benefits.
- *Fear of the potential drawbacks:* generally, 50 to 60 percent of responses rated items on a list of potential drawbacks as moderate to great concerns. Requirements for electronic reporting were of least concern and possible penalties for inaccurate or untimely reporting of most concern.
- *Employer support for enhancement was weak:* Approximately 30 percent of respondents strongly opposed adding data elements to the quarterly UI wage records.
 - Factors appearing to correlate to the company's position:
 - Company's number of data elements available
 - Level of concern regarding electronic reporting

- Company's average rating of the difficulty of adding data elements
 - Area of responsibility of person completing the survey
 - Method used to prepare payroll
- Factor appearing to have little or no effect on a company's position:
 - Employment size
- *Small employer impacts:* many small employers feel they were at a disadvantage in access to resources necessary to make additional reporting practical. Outreach programs may be necessary to define their needs and alleviate their concerns.
- *Employers wanted reporting systems to be simplified:* many comments focused on finding more streamlined methods for transmitting data from payroll software into state systems. Assistance for all levels of sophistication was desired.
- *Government data burden:* Many employers did not view data capture, analysis, and reporting as part of normal business practice but rather a no-value-added, unnecessary burden imposed on them by the government.
- *Survey design bias:* the survey samples were drawn from UI tax records and the responses predominately reflected staff that work on payroll. The views expressed by survey respondents may have reflected a 'payroll' bias. Other company representatives may have had different perspectives on the value of wage record enhancement.

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Chapter One: Overview of Study Activities

Introduction

This report summarizes the results of employer surveys conducted in five states during the second year of investigation by the Workforce Information Council's Administrative Wage Record Enhancement Study Group. The Group's purpose has been to explore the potential benefits of, and barriers to, enhancing labor market information by adding data elements to the wage records collected by states as part of the administration of the Unemployment Insurance (UI) Program.

If enhanced wage record collection is to be successfully undertaken, many supporting entities will need to play a role: potential users, employer advocates, federal and state legislators, and state executives and staff, among others. Ultimately, however, three players are fundamental to the successful compilation of enhanced wage records: 1) individual employers, who compile, maintain and report wage records for their employees; 2) third-party service providers such as payroll services and software companies, who serve as intermediaries with UI agencies on behalf of many employers; and 3) state UI agencies, who must collect, edit, analyze, and distribute the information for it to have value. If any of these three entities does not have the resources and systems to perform their roles, enhanced wage record collection will fail.

During its first year of study, the Study Group examined the potential for wage record enhancement by surveying state UI agencies, user organizations and payroll services/software companies. A summary of those activities was published in *Enhancing Unemployment Insurance Wage Records, Potential Benefits, Barriers, and Opportunities, A Summary of First-Year Study Activities and Findings*.

In this report, we will summarize information collected directly from employers in five states. Their views will be presented on current payroll system infrastructure capabilities and the difficulties associated with enhancing those systems, their assessment of the potential benefits of wage record enhancement, along with their concerns about being asked to report additional data. Understanding employers' capabilities and concerns will be crucial as legislators and policy makers consider the possibility of enhanced wage record reporting.

This report will be followed by a final summary report that will assimilate information from the two years of study and introduce suggested steps, that other organizations might take, that would have value in the continuing conversation about wage record enhancement.

Background

Following the enactment of the Social Security Act in 1935, states established Unemployment Insurance programs for the purpose of providing wage stabilization during weak economic periods. In all states, payments to unemployed individuals are based on the individual's previous work. In order to establish that work history, all states collect a few basic data elements from employers about each employee, including their social security number and the amount of wages paid to them during the most recent quarter. Over the decades, these wage data records have become essential not only for the administration of the UI Program but also for many other purposes.

The last concerted effort by the U.S. Department of Labor (DOL) to explore the use of administrative wage data for labor market information (including evaluating the impact of training services on employment and wages) was presented at their New Tools for a New Era Symposium¹ in 2003. The Workforce Information Council and the Bureau of Labor Statistics sponsored this symposium as part of their Administrative Data Research and Evaluation Project, which was followed by a report in 2005². The report concluded that linked administrative reports offered states attractive opportunities for estimating the impact of the Workforce Investment Act (WIA) and its related services at a relatively low cost. The report also noted that administrators should strive to improve the quality and accessibility of these data while ensuring the appropriate privacy and confidentiality protections.

In a more recent publication by the Workforce Information Council³, it was noted that a wide range of individuals and organizations use labor market information (LMI) for personal, business, education, and government policy decisions. Sound decisions regarding careers, jobs, education, business expansion and contraction, and taxes and revenues all can hinge on accurate, valid LMI. Much of the available information supporting these decisions is produced by federal and state agencies based on surveys of employers and households. As federal and state budgets tighten, LMI surveys are often among the first activities curtailed—meaning less reliable information produced for fewer geographical areas. While the national statistics are based on surveys with large samples, much less reliable information is available for state and local areas.

To mitigate the effects of shrinking budgets, states and local jurisdictions must explore alternative sources if they are to continue to provide high quality information to support critical personal, business, and government policy decisions. One important alternative source is the employment and wage record data reported by employers for the UI programs. These data, and the system used to collect them, offer an opportunity to

¹ Kevin Hollenbeck, Christopher T. King, and Daniel Schroeder "Preliminary WIA Net Impact Estimates:

² Kevin Hollenbeck, Christopher T. King, Wei-Jang Huang and Daniel Schroeder "Net Impact Estimates for Services Provided through the Workforce Investment Act

³ Labor Market Information Customers and Their Needs-- Customer-Oriented LMI Product Innovation--
<http://www.workforceinfocouncil.org/Documents/LMICustomersNeeds050812FINALEDITIONS.pdf>

enhance labor market information for state and local areas at a relatively low cost. Many states have begun using the UI wage records to enhance LMI and to measure program performance. Some states have begun to collect additional items with the wage records, including job titles, hours worked, and location of work. Some states are looking at accelerating the reporting time frame so that information can be made available more timely.

To assist state workforce agencies, the US Department of Labor, and labor market information producers and users better assess the potential of using enhanced administrative data to improve labor market information, the Workforce Information Council (WIC) established an Administrative Wage Record Enhancement Study Group. The Study Group was comprised of Labor Market Information Directors and staff from several states and representatives from the Department of Labor's Employment and Training Administration and Bureau of Labor Statistics, and the National Association of State Workforce Agencies. The WIC selected Raj Jindal, Director of Information Technology at the Louisiana Workforce Commission, as Chair of the Study Group. In addition the WIC hired a project coordinator to facilitate the work of the Committee.

This Study Group was charged with exploring the benefits and barriers to adding data elements to wage records collected in the administration of the Unemployment Insurance Program, as a source for enhanced labor market information. The Study Group has documented current practices associated with collecting and using various wage record data elements to produce information that benefits a wide variety of users, determined that enhancements to those wage record data may provide even greater value, and identified potential barriers and opportunities for collecting such enhanced data.

Study Plan

This first year of this study was comprised of the following four components:

- *Phase I described the current state practices for collecting and using UI wage records, and past research on UI wage record enhancement.*
- *Phase II documented the importance of workforce information goals that could be supported with enhanced wage records and the potential value that could be derived from enhancements to the wage record reporting system from the perspective of potential users.*
- *Phase III explored potential barriers to and opportunities for enhancement of the wage record reporting system from the perspective of state workforce agencies, payroll processing firms, and payroll software providers.*
- *Phase IV summarized the first-year results in a final report: Enhancing Unemployment Insurance Wage Records, Potential Benefits, Barriers, and Opportunities, A Summary of First-Year Study Activities and Findings.*

In their second year of study, the Study Group has:

- *Gathered direct feedback from employers, through surveys and focus groups in volunteer states, expanding on the information gathered from the payroll services and software industry survey in year one.*
- *Developed a tool that could be used to document the decisions and processes of states that had implemented or were in the process of implementing wage record enhancement. The plan was to then apply that tool with volunteer states.*
- *Developed an initial reference guide of standardized titles, definitions, and reporting instructions intended to assist states to gather consistent, meaningful data through possible wage record enhancement.*

Chapter Two: Employer Survey Methods and Analytical Approach

Survey Methods

This chapter summarizes the development and use of surveys to capture information on employers' current capabilities to deliver enhanced wage information, as well as their views of the potential benefits and pitfalls of wage record enhancement. In this phase of the Administrative Wage Record Enhancement Study Group's investigation, the work team:

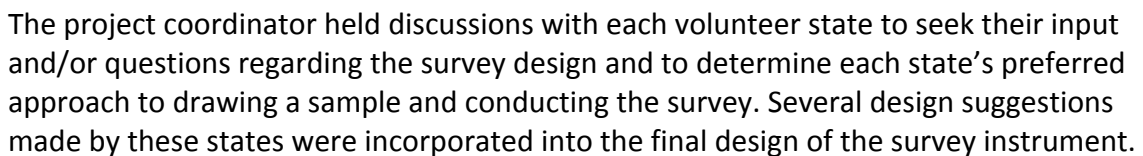
- *Developed an online, web-based employer survey instrument*
- *Solicited input from state, federal, and industry representatives in the design of the survey*
- *Solicited volunteer states to assist in conducting the survey*
- *Conducted the employer survey*
- *Summarized the survey results across the participating states*
- *Shared state-specific results with individual states participating in the survey*

To collect the necessary information for this stage of the project, the project coordinator worked with the Study Group to develop an online questionnaire that would be sent to a sample of employers in participating volunteer states. The survey instrument enabled employers to provide a variety of information about their payroll systems and their views of wage record enhancement in about fifteen minutes. The online instrument also facilitated compilation and analysis of the response data. The survey instrument included web links to two documents: a list of terms and definitions used in the survey and a brief paper on the potential benefits of wage record enhancement. These documents were intended to provide background information that would facilitate better-informed survey responses. As will be discussed later in this report, it is unclear to what extent respondents took advantage of these documents. Based on the text comments received from respondents, it is fair to say that many did not.

Members of the Study Group reviewed the survey instrument, including representatives of the states, the Bureau of Labor Statistics and the Employment and Training Administration. In addition, the project team shared the survey instrument with the National Payroll Reporting Consortium (NPRC). NPRC invited its members to review the document and also shared it with the American Payroll Association. In March 2015, these reviewers convened in Washington, D.C. to discuss improvements to the survey design.

Once the project team had revised the draft of the survey instrument, the WIC shared it with all states and requested they volunteer to participate in the survey process. Five states, shown in the map below, volunteered: California, Idaho, Oregon, Texas, and Utah. In 2013, these five states comprised nearly one-quarter of all business establishments, employment, and wages paid in the U.S.

States Participating in the Employer Surveys



Each state chose their own unique approach to sampling and to sending out the survey invitations and reminders. These approaches are described below.

An important factor to consider in evaluating the results of these state surveys is the target audience at the employer. The participating states selected their survey samples from employers on their Unemployment Insurance tax records. The contact person on these records is most often someone in the payroll reporting function at the company. For some companies that might be the owner but in most it will be someone with financial responsibilities—who may not necessarily have knowledge of the company’s hiring and training activities or any difficulties the company has in finding qualified applicants. Individuals in these varied functions within the company may have different experiences and views on the value of improved labor market information.

Another pertinent factor is the level of understanding of survey respondents of the potential benefits of wage record enhancement. While the participants were provided access, via a web link in the survey, to a relatively complete explanation of the potential benefits, they were not required to review that material before or during the survey. Whether reviewing such materials would have affected response is unknown.

Utah

Utah was the first state to issue the employer survey, sending an e-mail invitation to over 22,000 employers and their agents on May 19, 2015.

For convenience and reduced cost, Utah sent survey invitations by e-mail. They based their sample on the e-mail addresses that were available to the Department of Workforce Services, rather than attempting to select a statistically representative sample. Utah had on file e-mail addresses for roughly one-third of the companies in the state. They eliminated duplicate e-mail addresses to avoid sending multiple invitations to the same company. This likely had the effect of reducing the number of payroll companies that received the invitation, as their e-mail addresses would have been on file for several client companies. This also would have reduced the share of responses from companies that use payroll companies to prepare their payroll and submit Unemployment Insurance reports. The sample design also meant that no sample information was available for the study team to compare to the size categories reported by responding firms.

For simplicity, Utah opted to not to customize the e-mail invitation to each employer or to assign unique identifiers to each employer. As result, some payroll services companies received the invitation but without knowing for which employer. In these cases, the payroll company likely expressed their own views. In addition, the responses received could not be tied back to the original sample. Each recipient was invited to log into the survey web site and enter a single Utah-specific password to gain access to the survey.

Utah sent participants one reminder e-mail. Not having unique employer identifiers, they were not able to remove those who had already responded from the list of employers who received the reminder e-mail. Receiving the reminder caused 24 employers to respond more than once. These duplicate responses were removed from the final analysis. Utah’s survey ended June 16, 2015.

Oregon

Oregon's Employment Department issued their survey invitations second, on May 29, 2015. They drew a sample of 5,000 employers, distributed by employment, across the eight size class categories used in the survey instrument. As Oregon does not maintain a robust repository of employer e-mail addresses, they issued survey invitations by standard mail.

The project team assigned each employer a unique Survey Code so that responses could be tied back to the sample and so that they could minimize follow-up to those who had already responded. Oregon sent one follow-up reminder, approximately two weeks after the initial mailing. Oregon's survey ended July 15, 2015.

California

California was the first state to volunteer to participate in the survey. Through a series of internal discussions and meetings with the project coordinator, California's Employment Development Department decided to limit their sample size based on a presumed response rate and a desire to generate a specified amount of statistical confidence in the results. They also wished to minimize expected mailing costs, as they planned to issue the invitations and several reminders by letter and postcards. As in Oregon, the limited number of employers for which they had e-mail addresses in part prompted this mail-invitation approach.

California ultimately sent invitations to 2,767 employers. They sent three follow-up reminders at one-week intervals. Their survey ran from July 1 to August 8, 2015.

Idaho

Idaho's decision to participate in the employer survey came later than other states in order to use the most complete list of employer e-mail addresses available from recent state UI legislation requiring electronic reporting. Idaho chose to send the invitation via e-mail to approximately 24,000 employers with unique e-mail addresses to eliminate multiple invitations to single payroll companies. This resulted in about half of the employers in the state being surveyed. As in Utah, this approach meant that Idaho would not attempt to draw a statistically representative sample of firms. Instead, the sheer volume of employers would be relied upon to provide ample illustration of employer views.

Idaho recognized the possibility that employers with available email addresses might have different views than those for which the state did not have e-mail addresses or those that used the same payroll company. Idaho opened the survey on August 12 and told participants it would close on August 31, 2015. The survey site actually remained open until September 20 and 26 additional responses were submitted during September. They chose not to send out follow-up reminders to avoid annoying their employers and keep burden to the minimum.

Texas

Texas was supported in the decision to participate in the employer survey by a coincidental state review and subsequent state legislation that called for the Texas Workforce Commission to study the possibility of adding an occupational identifier to their wage records. Since that legislation specifically called for information on the potential cost of such changes, TWC staff worked with the project coordinator to develop and incorporate a few questions intended to collect baseline cost information as well as estimates of the marginal cost associated with adding data elements to the wage record.

The TWC opted to use their near-complete compilation of e-mail addresses for Texas employers to select a statistically representative sample of 50,000 employers. However, when the sample was reviewed, it became apparent that payroll-services firms' e-mail addresses represented an inordinate share of the sample, with some representing over 1,000 sample members. In order to minimize the survey burden on these payroll companies, the sample was reduced so that no individual payroll service firm's e-mail address received more than one invitation. This was achieved by randomly selecting one firm from each payroll service firm's client list. These actions reduced the sample size to 31,086. Invalid e-mail addresses reduced the number actually receiving invitations to just fewer than 30,000.

Texas opted to rely on the WIC Wage Study project coordinator to send their invitations directly from the survey software. This resulted in some delay as appropriate confidentiality agreements were put in place.

To ensure that invitees knew which firm was selected in the sample both the e-mail and the online survey questionnaire were merged with the company name. This action also encouraged payroll service companies to forward the invitation to the company itself for completion. This was important because the survey asked not only questions about payroll system content and methods but also for information on payroll costs and for company opinions, practices and perspectives on the benefits and concerns about wage record enhancement.

The Texas employer survey began on August 24, 2015. Due to its late start and the fact that no other state collected cost data, those cost data are not included in this survey summary report. Texas opted to send two reminder e-mails. Since the invitations were sent from the survey software, only employers who had not responded received reminders. The survey continued until September 20, 2015.

Analytical Approach

As can be seen in Figure 2, participating states experienced wide-ranging numbers of respondents and response rates.

Figure 2

State	Sample	Number of Responses	Response Rate
California	≈2,700	654	≈25%
Idaho	≈24,000	1,178	≈5%
Oregon	≈5,000	882	≈18%
Texas	≈30,000	5,623	≈19%
Utah	≈22,000	1,647	≈8%

Response data from each state was compiled and analyzed independently. The results presented in subsequent chapters, in general, will reflect the average distribution of responses received to questions in the five states' employer surveys. This approach is intended to weight equally each state's employer response and allows us to present an overall view of how employers responded, not overly influenced by the numbers of responses in any particular state.

The number of survey questions and the volume of response information are simply too great to attempt to display in this report each state's results on each question, especially when disaggregating on size of employer or some other characteristic. However, in those situations where state responses seem to vary significantly, we will highlight the state variations.

The results of this effort should be viewed as a general scan of employers' capabilities and opinions regarding wage record enhancement. A few factors prevent us from claiming that information in this report precisely represents all employers in the country, including the:

- *Limited number of participating survey states and their geographic proximity in the western part of the country,*
- *Participating states' non-scientific approach to sampling, and*
- *Relatively low response rates obtained.*

Readers should remember that the percentages presented reflect what the respondents said but they do not necessarily represent the entire population of employers in these states. We know that three states' results significantly underrepresent firms that use contract services to prepare their payroll. In all five states, the respondents represent a lesser percentage of the smallest employers than exists in the population. On some items, these biases may have either offsetting or additive effects.

Nevertheless, the consistency found in the results in the five states and observed as data collection proceeded gives us a measure of confidence that the findings broadly reflect the current conditions in the business community as they relate to collection of additional variables on the wage records.

Chapter Three: Characteristics of Responding Employers

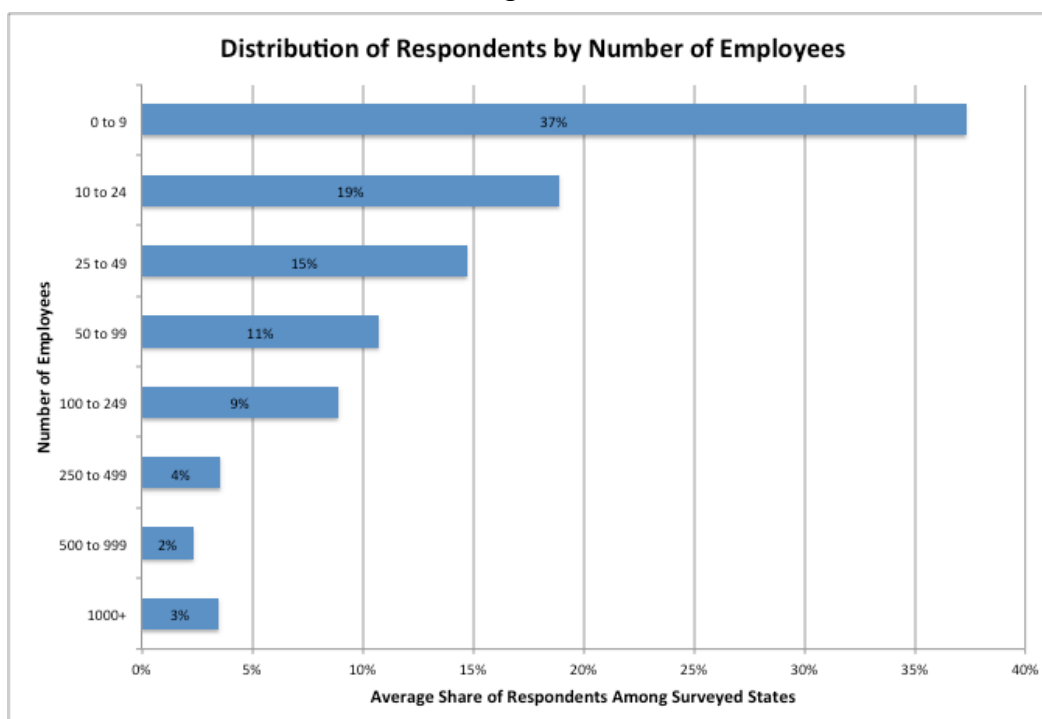
Employer Size

Survey respondents were asked to describe the scope of their company, including number of employees, number of business locations and geography of business locations.

First, they were asked to select from eight employment-size categories. In general, this was intended to represent all of the firm's employees in the United States. A few employers inquired as to whether they should reflect the company's nationwide employment if payroll practices were different in the survey state. In these situations, they were asked to only reflect the statewide employment level.

Across the five states, employer response in all employment-size categories, except 0 to 9, was higher than their incidence among all employers in the U.S. The smallest size category, 0 to 9 employees, represents approximately 75 percent of all private-sector U.S. employers while in the survey that category only reflected 37 percent of respondents on average in the five participating states. While this category represents three-quarters of employers, those employers employ only about 10 percent of U.S. workers. Figure 3 below depicts the average distribution of responding employers by size class across the five survey states.

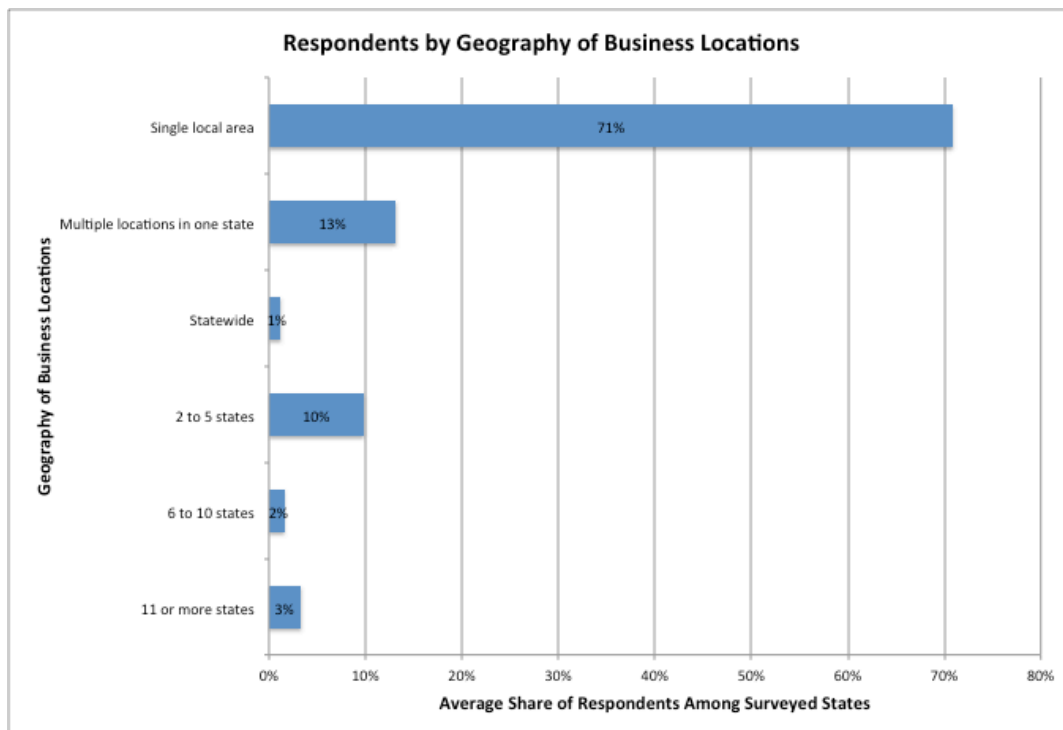
Figure 3



Geography of Business Locations

Over eighty percent of respondents conducted business within only one state, including 71 percent whose business activities were limited to one local area. Fourteen percent operated in more than one state (see chart below.)

Figure 4



Payroll Preparation Methods

Respondents were asked about how they prepare their payroll records. On average across the five states, just over 60 percent of respondents prepared their own payroll in-house with the great majority relying on commercial payroll software (see Figure 5.) As discussed in Chapter Two, the percentage of respondents relying on contract payroll services companies was underrepresented due to three states approach to sampling and survey invitations. This is discussed more fully below.

Employment size of the respondent seemed to have a relatively small influence on how they prepared their payroll, as seen in Figure 6. Smaller firms tended to rely a bit more on paper processes, spreadsheets and hired accountants/bookkeepers than larger firms. (As has been discussed in earlier reports of the Study Group, use of paper records is a factor that would inhibit wage record enhancement.) In contrast, larger firms relied on in-house developed payroll software to a greater extent.

Figure 5

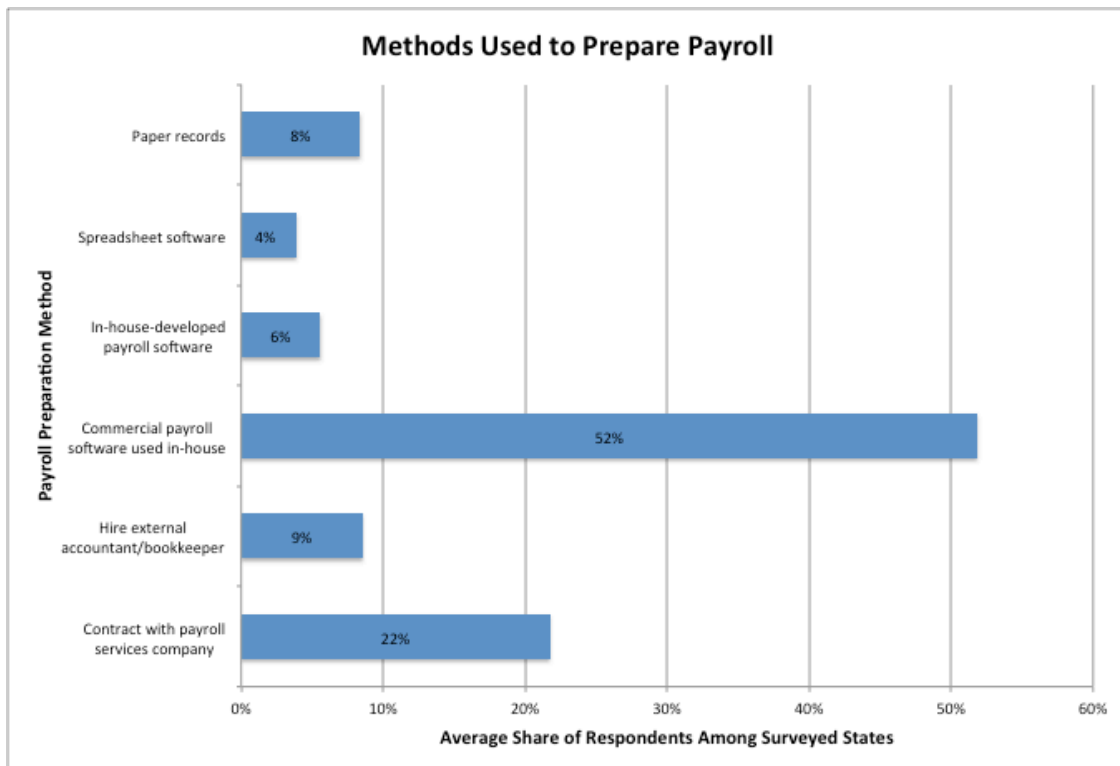
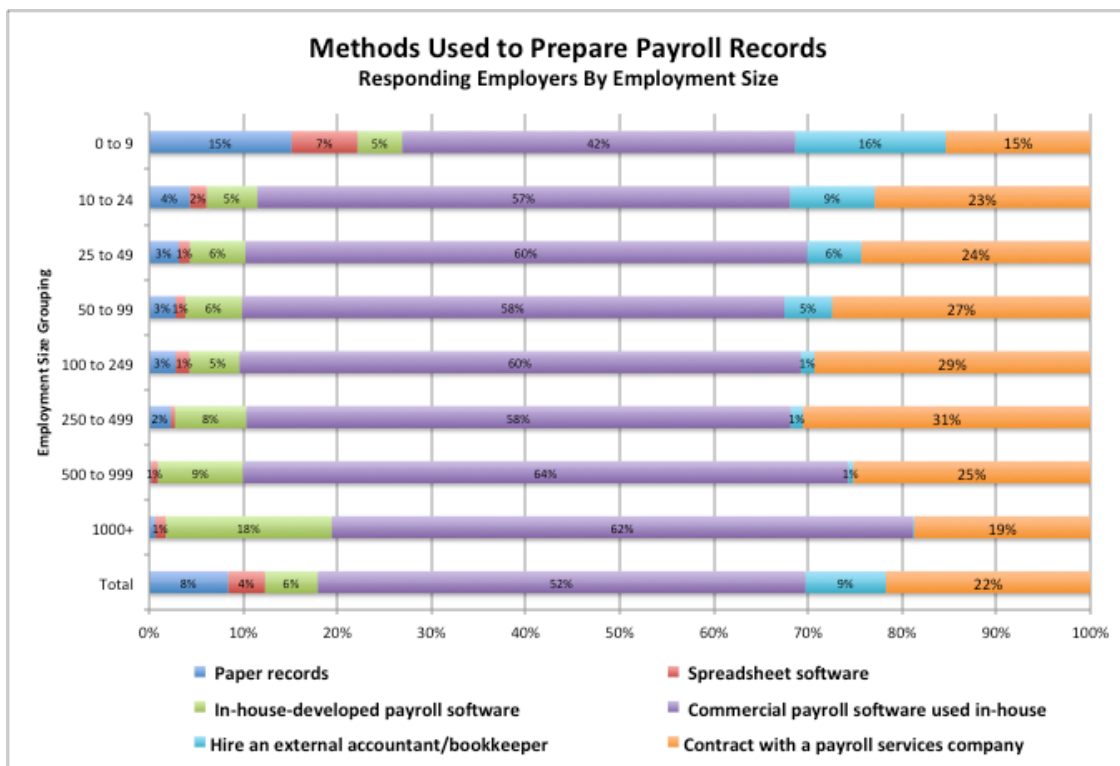


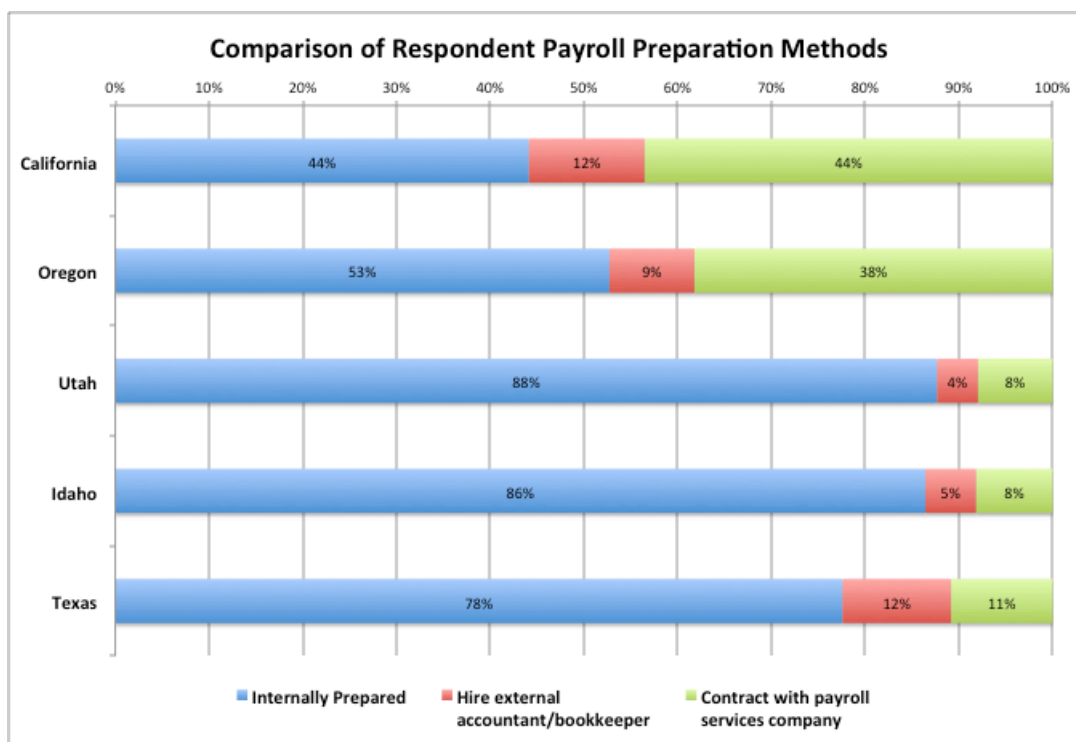
Figure 6



Payroll preparation method is one of the situations, mentioned in the previous chapter, where there was a great deal of variation among the responses received by the five states. Idaho, Texas, and Utah respondents had a much higher incidence of in-house payroll preparation and a much lower reliance on payroll service companies (see Figure 7.) As mentioned above this was related to those states sampling approach.

It is clear that the methods used to select a sample in the states that chose to e-mail the invitations (Idaho, Texas, and Utah) reduced the sample population of firms that are represented by payroll service companies. However, some of the differences between these states and California and Oregon may also be due, in part, to the business climate or reporting requirements in each state. We later look at the influence that payroll methods have on other survey responses.

Figure 6



Quarterly Unemployment Insurance Wage Record Reporting Practices

Who Files the UI Reports?

Respondents were also asked about how they file their quarterly UI wage record reports. On average across the five states, nearly two-thirds of respondents filed their own reports, as seen in Figure 7. However, similar state variations occurred here as with payroll preparation methods as illustrated in Figure 8.

Figure 7

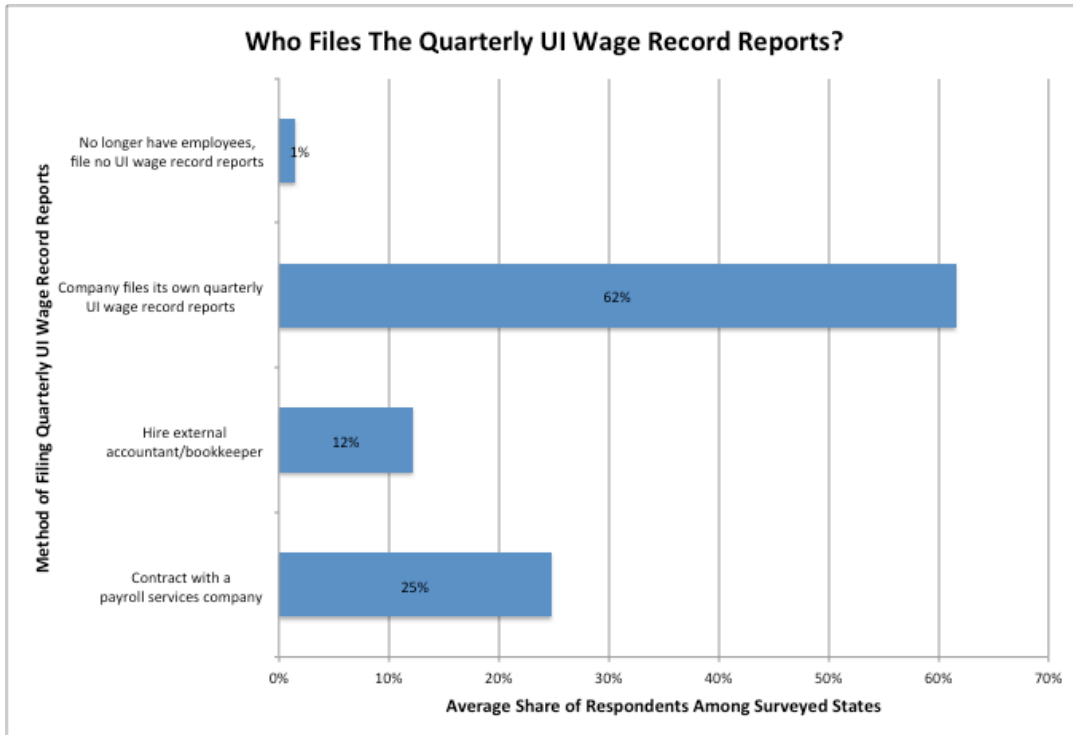
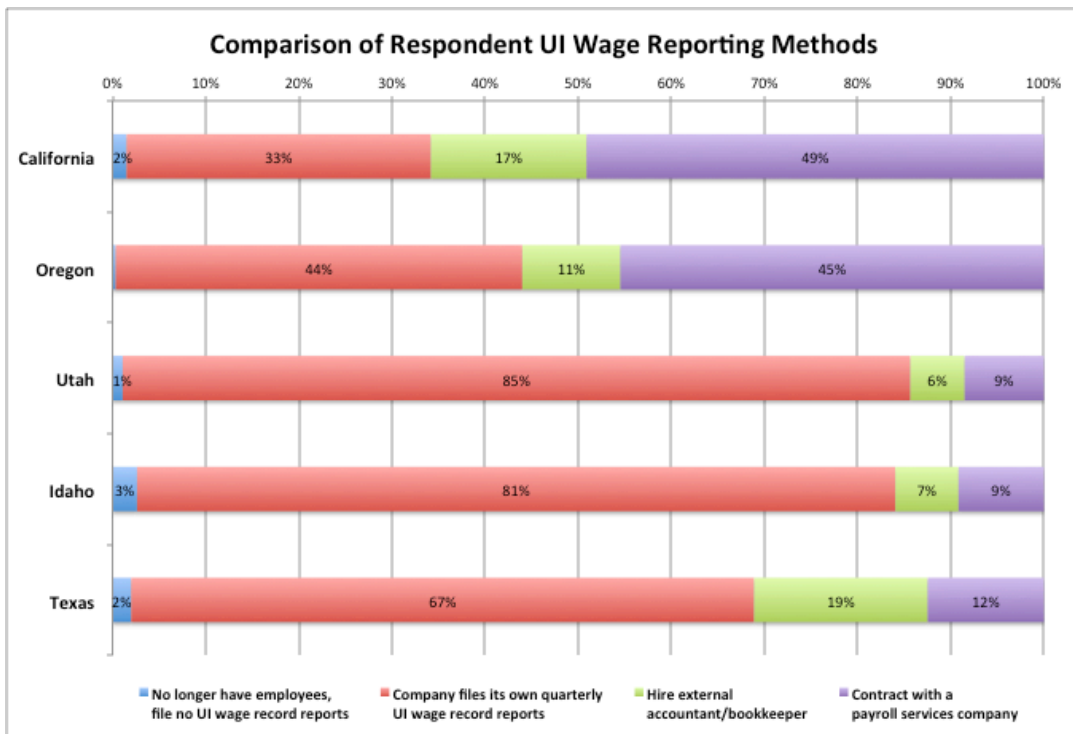


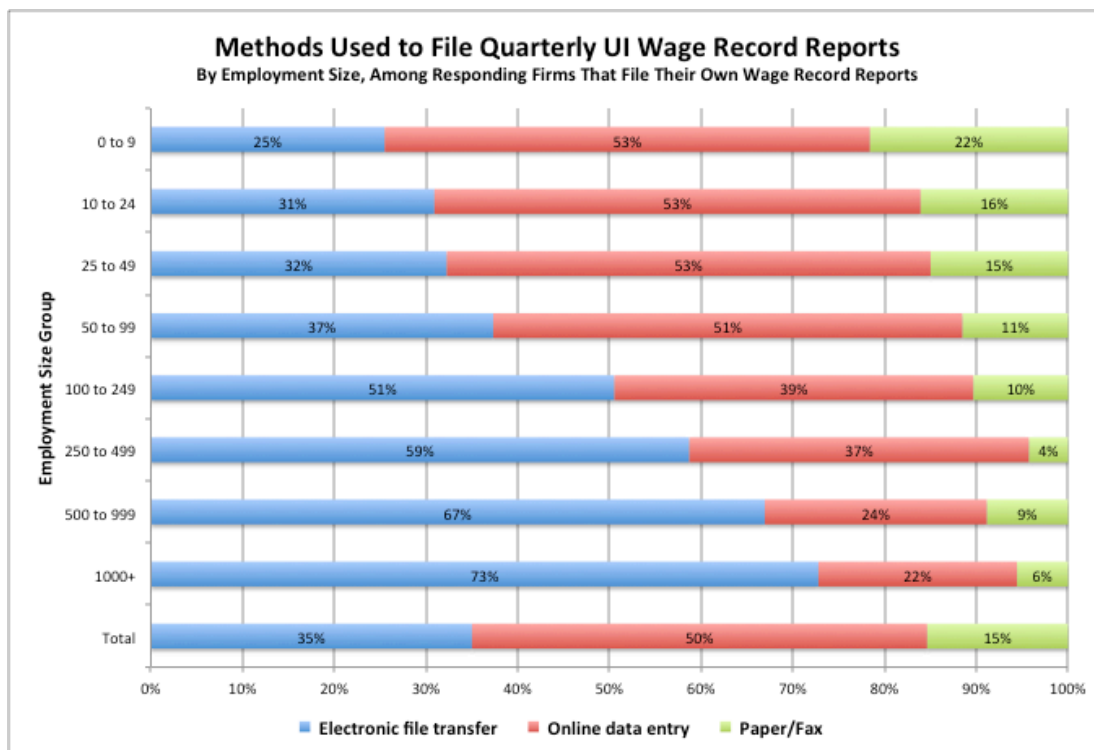
Figure 8



UI Filing Methods

Respondents that filed their own UI quarterly reports were asked to indicate how they filed the reports. Most submitted the reports electronically or entered the data online. Here again, the variance among states was striking. Only 5 percent of Utah’s responding employers indicated that they use paper or fax to transmit the reports, while 19 percent in Oregon and 41 percent of California’s respondents did.

Figure 9

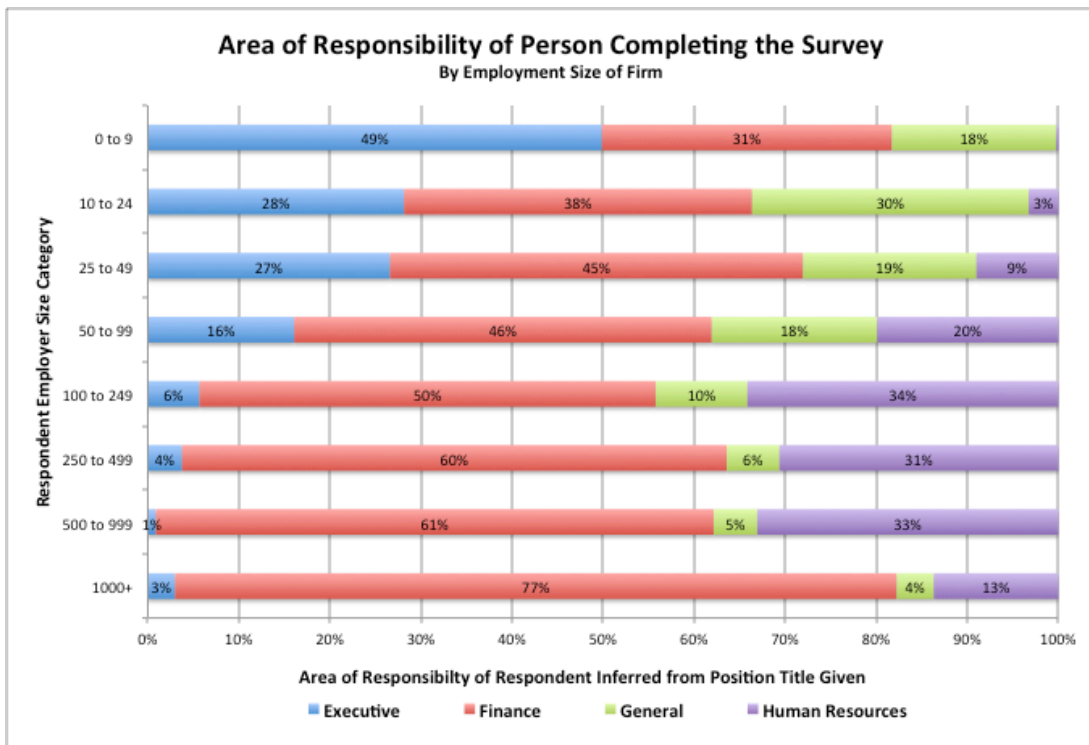


Who Filled Out the Survey?

The survey asked respondents to provide their job title. Nearly 10,000 responses were analyzed for this report and those individuals gave more than 1,700 different job titles (albeit some were ‘unique’ spellings of the same title.) These titles were all reviewed and assigned to five categories: Executive, Finance, General, Human Resources, and Other. Appendix D displays all of the titles given and how they were assigned. Anyone who used the words human resources or HR or the like in their title was assigned to that category. The Other category was reserved for a few unusual or difficult-to-categorize titles.

Figure 10 uses these categories to illustrate who completed the survey. Executives were more likely to fill out the survey in smaller firms, as were those with General titles. Larger firms were more likely to have someone in the Finance or Human Resources categories respond to the survey.

Figure 10



Chapter Four:

Availability of Data Elements in Employer Systems

The survey questionnaire presented respondents with a list of 21 different data elements in four categories:

- *Employee's Hours and Earnings*
- *Employee's Occupation*
- *Employee's Work Location*
- *Employee's Gender*

Definitions for each of the data elements were available to the survey respondents through a link to the WIC website. This link was included in the online instructions for the questions on these items. The definitions used can be found in Appendix C.

These data elements represented a range of possible wage record enhancements for labor market information purposes. For each data element, all respondents were asked to check 'Yes,' 'No,' or 'N/A' to indicate whether, as part of its human resources/payroll records, their firm currently kept the data for each employee and would have it available to report on a quarterly basis. If an item did not apply to anyone at the company (for example, they didn't have employees who worked at more than one location, they didn't pay for leave time, or they didn't have hourly employees) they were instructed to check 'NA' on that item.

So, a 'Yes' response should indicate that the firm has the data in their systems and could report it if required.

A 'No' response could mean:

- *The firm doesn't track the item*
- *They track it but don't retain it beyond the pay period and, therefore, it is not available to report*
- *They track the item and retain it but it is rolled up with other items after the pay period and not separable for reporting purposes*

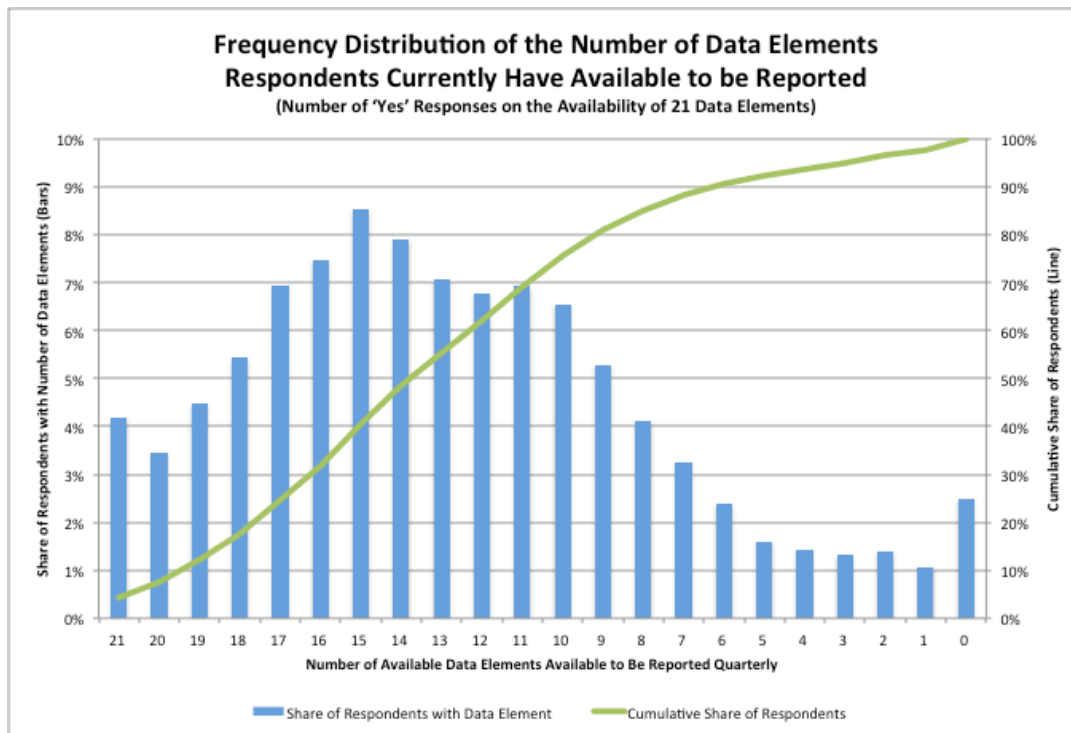
On each data element, the percentage of respondents selecting 'No' represents the minimum percentage of employers that would need systems change to enhance wage their records.

While an 'NA' response should mean they the respondent had no employees to which the item could be applied, it appears some respondents may have interpreted this incorrectly for some items, in particular in the total cash and non-cash compensation categories (e.g., most employers pay some form of cash (salary, commissions, wages, bonuses, etc.) and non-cash compensation (social security tax, Unemployment Insurance, etc.) but many responded 'NA' on these items.) Some respondents perhaps should have indicated a 'No' response, meaning that they do not have these data available on a pay period or

quarterly basis. More investigation is needed to ascertain the correct interpretation of these data. However, it is apparent that not all respondents took the opportunity to read the definitions provided.

Figure 11 displays an overview of the frequency with which respondents indicated the data elements were available to be reported at their company (a ‘Yes’ response.) Seventy percent of the respondents had eleven or more of the data elements.

Figure 11



Employees’ Paid Time

Respondents were first asked about their record keeping on four data elements related to each employee’s paid time:

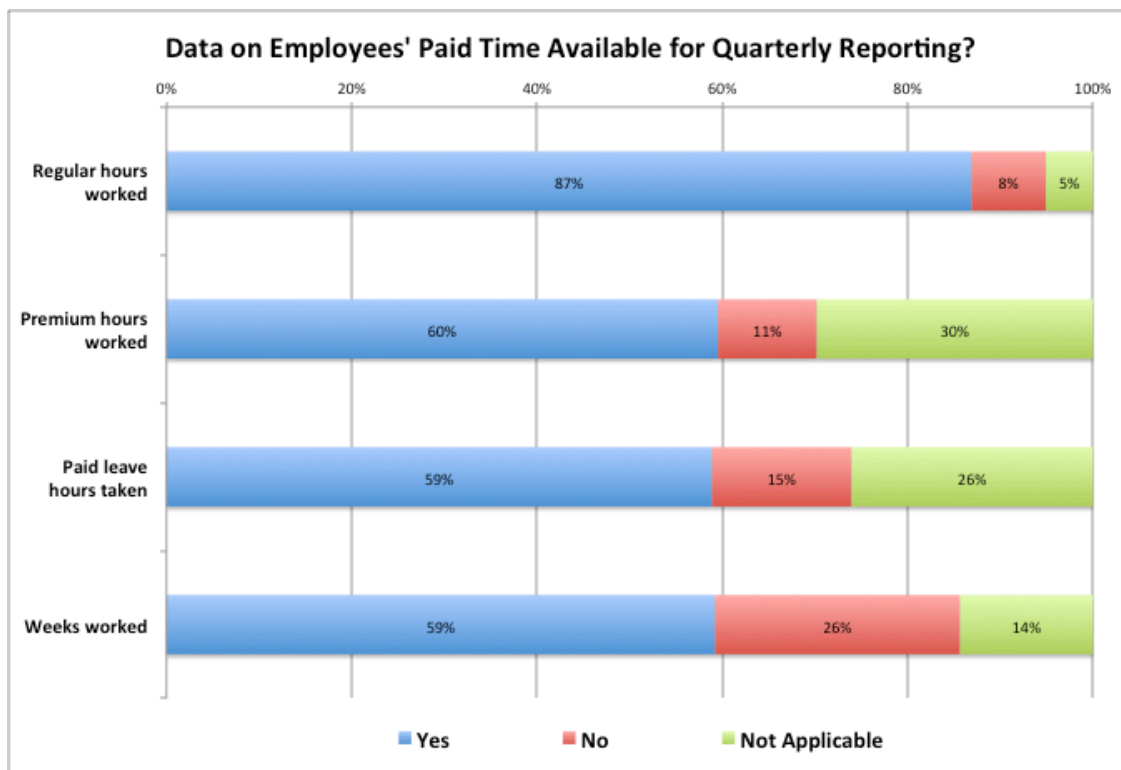
- *Regular hours worked,*
- *Premium hours worked,*
- *Paid leave hours taken, and*
- *Weeks worked.*

The vast majority of respondents, 87 percent, reported that data on regular hours worked were available to be reported (Figure 12.) Eight percent indicated that they did not have such data, while four percent indicated that data on regular hours were not applicable to their firm. This latter group should reflect companies that simply do not have hourly workers and are not required nor choose to maintain records on work time.

Large shares of respondents also indicated the availability of data on premium hours worked and paid leave time. Premium hours include overtime periods, shift work, and holiday work for which the employee is paid a higher-than-usual rate of pay. Some employers offer many types of paid leave. Relatively small shares (11 percent and 15 percent, respectively) of the respondents indicated that they did not have these two data elements. However, a much larger share of respondents chose the 'NA' option on these two items. This makes some intuitive sense in that many firms either do not offer premium hours for work and/or do not pay for time off from work. It could also be companies where the employees are paid only salary or commission and the employer chooses not break out pay for leave time taken.

While the same share of respondents reported having weeks worked data as they did with premium hours and leave hours, a much larger share of respondents (28 percent) responded 'No,' they did not keep data on weeks worked. Many respondents indicated that with bi-weekly or semi-monthly payrolls, and/or non-hourly employees, it made little business sense to maintain these data.

Figure 12



Employees' Compensation

Next, respondents were asked about six data elements on employee compensation:

- *Salary paid,*
- *Regular hourly wages paid,*
- *Premium hourly wages paid,*
- *Leave time pay,*
- *Total cash compensation, and*
- *Total non-cash compensation.*

Figure 13 displays the responses related to these items.

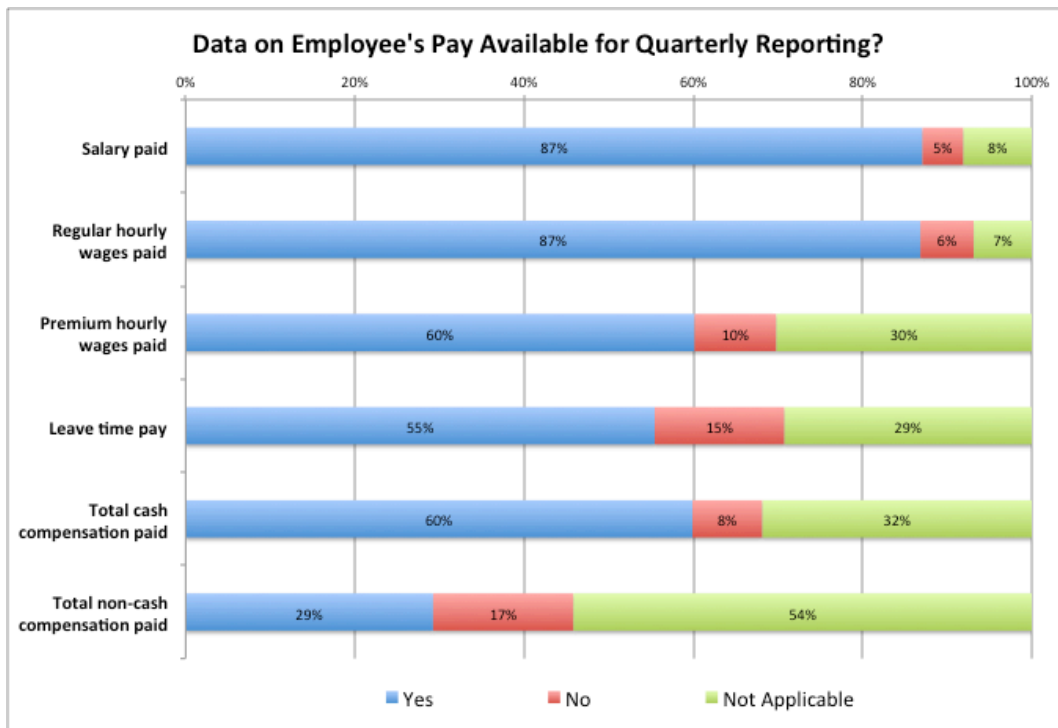
Both salary and regular hourly wages data were kept by a large majority (87 percent) of responding employers. Small percentages of employers either did not keep these data or felt they didn't apply to their firm.

Fewer responding firms kept data on premium hourly wages paid, leave time pay, and total cash compensation—all at about 60 percent of respondents. However, this reduced availability seems to reflect mostly an increase in firms that felt these data items did not apply at their firms. Both the 'No' and 'NA' response percentages mirror those for regular hours, premium hours and paid leave hours discussed in the Employees' Paid Time section above.

The large 'NA' response (20 percent) on total cash compensation is difficult to explain. Virtually all employers pay some form of cash compensation (e.g., salary, commissions, wages, bonuses, etc.). It is likely that some of these respondents did not refer to the available data element definitions and assumed that this category meant something else. One respondent's comment may have captured the essence of the problem when they stated: "I'm not sure what you mean by cash compensation - all employees are paid by check or direct deposit."

The most puzzling response related to the percentage of firms that selected 'NA' with regard to non-cash compensation. The data element definitions provided (which respondents may not have read) included in non-cash compensation several legally required benefits such as Social Security contributions, Unemployment Insurance contributions, and fringe benefits. Again, it may be that these respondents should have indicated a 'No' response, meaning that they do not have these data available on a pay period or quarterly basis. However, it could also be that they do not consider some of these legally required benefits to be compensation and they don't offer other fringe benefits, and therefore did not view non-cash compensation as applying to their firm. More investigation is needed to ascertain the correct interpretation of these data.

Figure 13



Employees' Job Duties

The survey next asked about three items related to employees' job duties:

- *Job title*
- *Employer job code, and*
- *Standard Occupational Classification Code.*

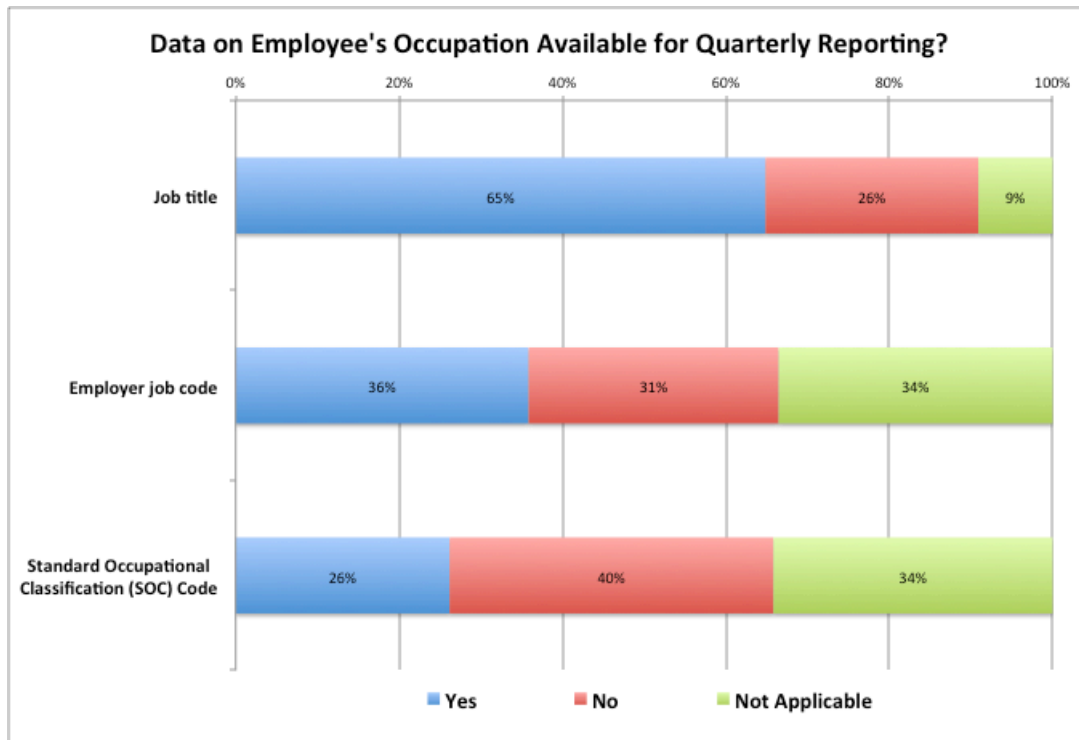
Information on employees' job duties has been one of the much-sought-after pieces of labor information by many organizations for education and training program evaluation, career guidance, and pay-equity analysis.

As seen in Figure 14, job titles are kept by nearly two-thirds of survey respondents while Standard Occupational Classification (SOC) codes by about one-quarter. There are frequent media stories and much attention to firms that claim to be eliminating the use of job classifications in their workplaces—helping to flatten the organizational hierarchy. Despite this, only 9 percent of responding firms said job titles were not applicable in their environment. Nevertheless, 26 percent said job titles were not available.

Fewer employers maintain their own job coding systems; and SOC codes were kept by the second smallest share (26 percent) of respondents among the 21 data elements discussed in the survey. Again, as with compensation data, respondents' use of the 'NA' choice is a bit puzzling. It would seem likely that they may have used the 'No' and 'NA' responses interchangeably on this item, indicating that since they do not use either employer job

codes or SOC codes, that they do not apply at their firm. If states or the federal government were to require reporting of either of these items, a large share of employers would need to be trained and adapt their record keeping systems.

Figure 14



Employees' Work Location

Respondents were asked about seven pieces of information on the employee's work locations. Five of these were about the address of the primary work location, where the employee spends the most time. One item asked if the employer kept internal job-site codes, while one dealt with whether they tracked employees' work time at alternate work locations.

While three quarters of responding firms did have primary worksite address information available, just over 15 percent did not (Figure 15.)

Only one-third of respondents indicated that they kept a job site code for their employees. This likely reflects the fact that most employers have only one site and the site code is not needed for their business activities (hence the large 'NA' response. In fact, larger employers reported having site code data at higher rates (see Figure 16).

Of respondents that indicated alternate work locations applied to their employees, fewer than half reported keeping data on those alternate locations.

Figure 15

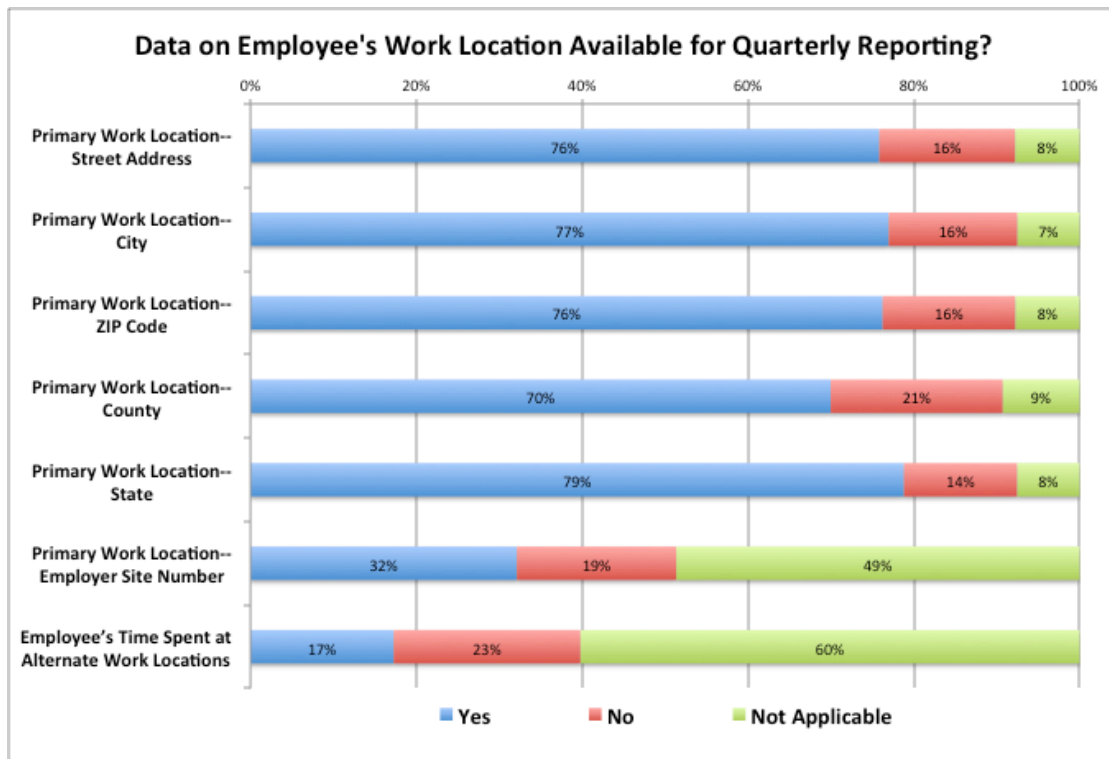
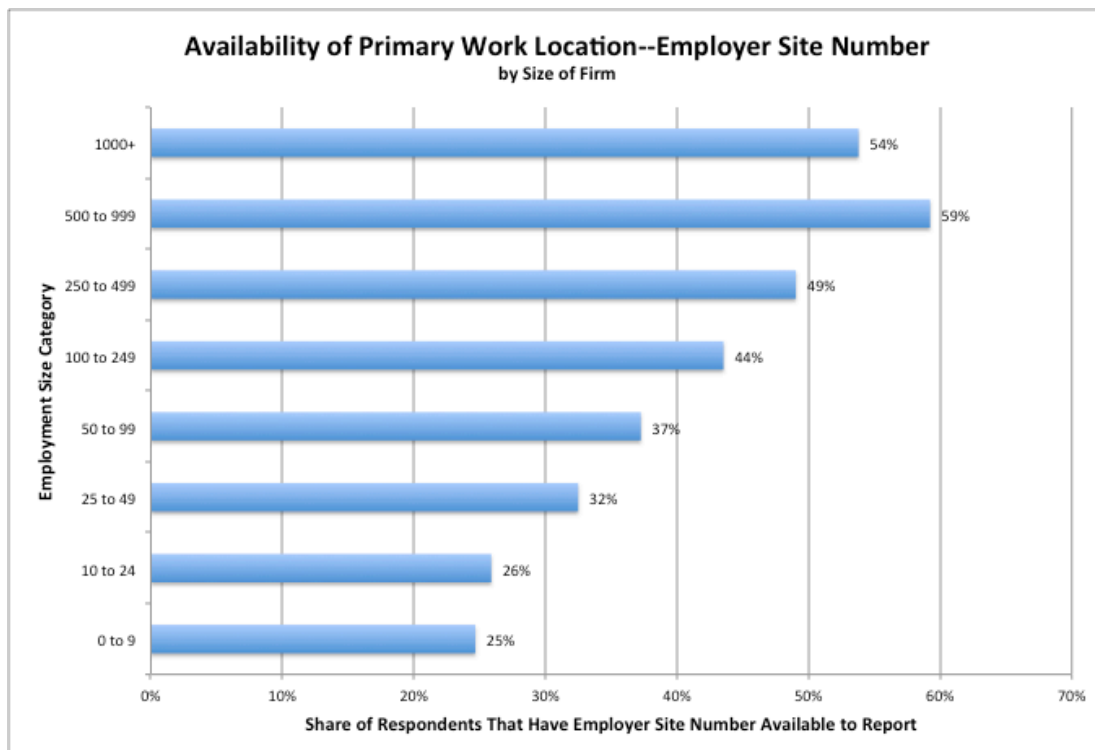


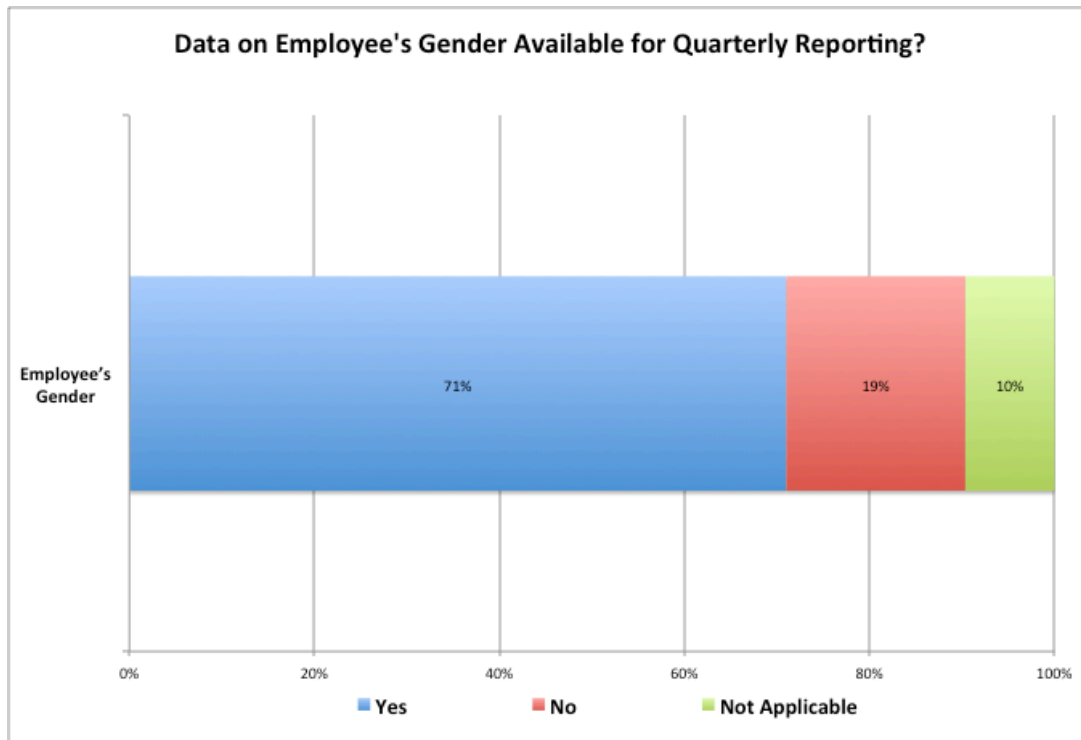
Figure 16



Employees' Gender

Finally, 71 percent of responded yes when asked if they have data available on their employees' gender.

Figure 17



Influence of Firm Size on Data Availability

As can be seen in Figure 18, firm size is strongly correlated with availability of the data elements. Smaller firms report more limited data availability (answered 'Yes' less) than did larger firms. However, this reduced availability can be attributed to the fact fewer of the data elements applied in the smaller firms, and thus the incidence of 'NA' responses was much greater in small firms (Figure 19). Similar patterns related to firm size were not found in the 'No' responses.

Figure 18

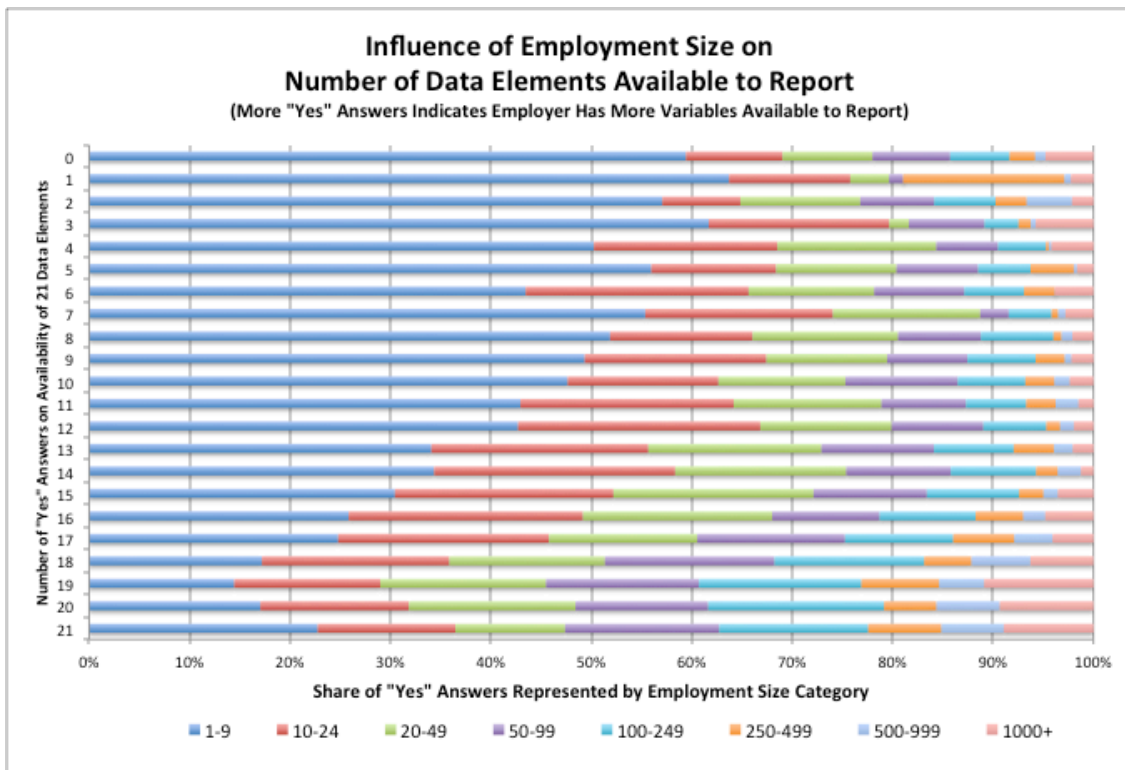
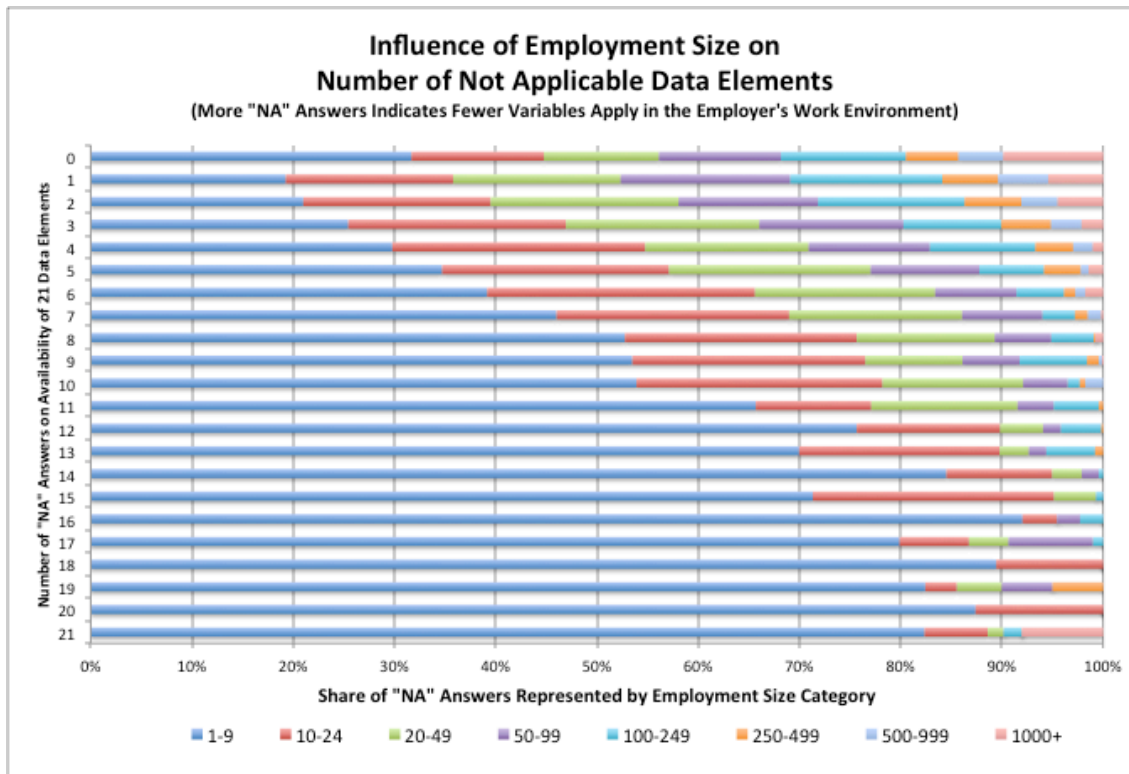


Figure 19



Chapter Five:

Difficulty of Adding Missing Data Elements

After indicating the availability of each of the 21 data elements, respondents that prepared their own payroll, or that hired an external accountant or bookkeeper to prepare their payroll, were asked to rate the difficulty of adding items that they did not currently have in their payroll systems.

These respondents were also asked to explain in narrative comments any factors that would lead to moderately or very difficult additions.

Finally, those that prepared their own payroll were asked how long it would take to add the missing items to their systems.

Firms that contracted with a payroll services company to prepare their payroll were not asked to complete the assessment of difficulty as the survey design team felt that that assessment would more appropriately fall to the payroll service company. Instead, the companies that contracted with a payroll services company were asked to indicate if the data elements not in their payroll systems were available from another company source.

Employees' Paid Time

As illustrated in Figure 20, respondents that did not have work hours, leave hours, and weeks worked available to report were mixed on their views on the difficulty of adding data on hours paid to their payroll systems.

It is important to keep in mind when reviewing these data that the rankings of difficulty are for the subset of employers that did not have the data element. For example, in the first item in Figure 20, 8 percent of responding employers did not have data on regular hours worked. The ratings displayed are for that 8 percent. So, the 34 percent that indicated it would be very difficult to add this item represent about 3 percent of all responding employers (34 percent of 8 percent.)

It is also important to note that, in this section, the percentages of respondents that do not have the data element vary slightly from the percentage of 'No' responses in the previous chapter. That is because the population depicted in this section does not include those firms that contract out their payroll preparation, whereas in the previous chapter all respondents were reflected.

Of these elements on employee's time, all four were rated moderately or very difficult additions by about 50 percent of those that did not have the data at the time of the survey.

As for firms that contract with payroll services companies, roughly two-thirds or more of those without data on employee paid time in their payroll system indicated it was available from other company sources (Figure 21.)

Figure 20

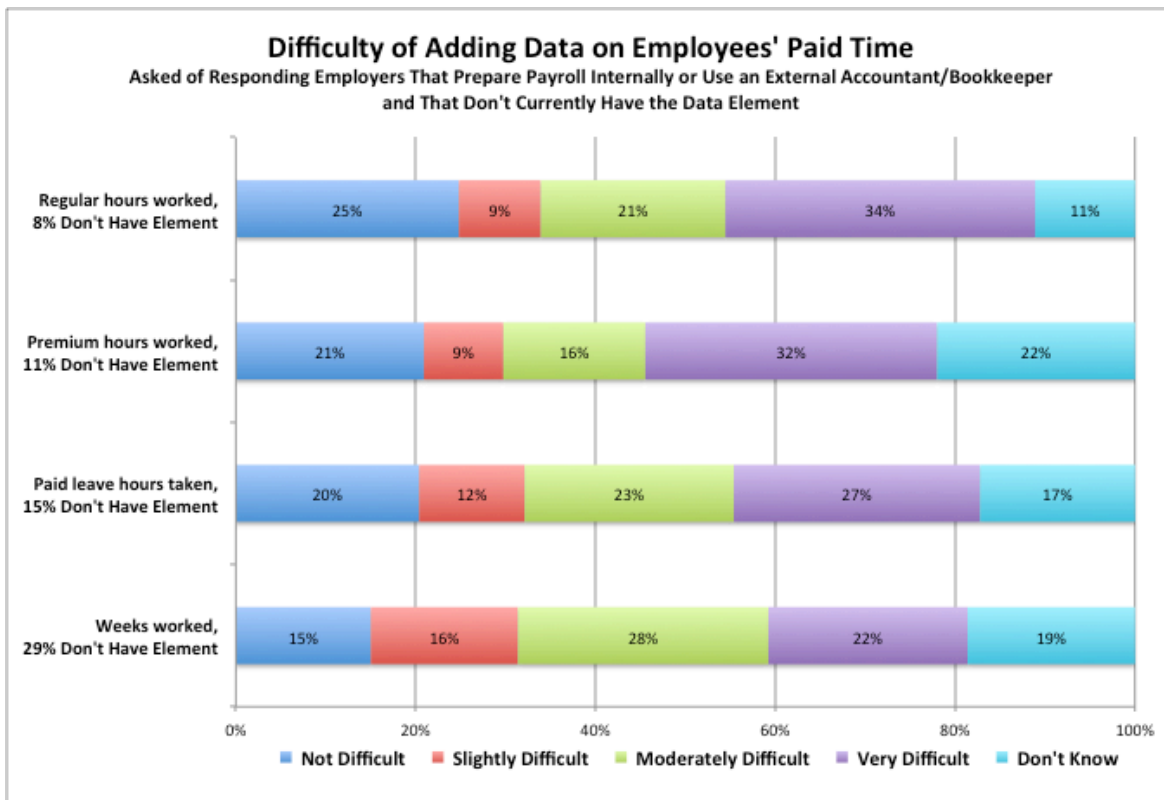


Figure 21

Respondents That Contract for Payroll Services and
 Don't Have Paid Hours Data in Their Payroll Systems

Data Element	Not in Respondent's Payroll System	Available from Other Sources
Regular hours worked	9%	77%
Premium hours worked	9%	66%
Paid leave hours taken	18%	71%
Weeks worked	17%	65%

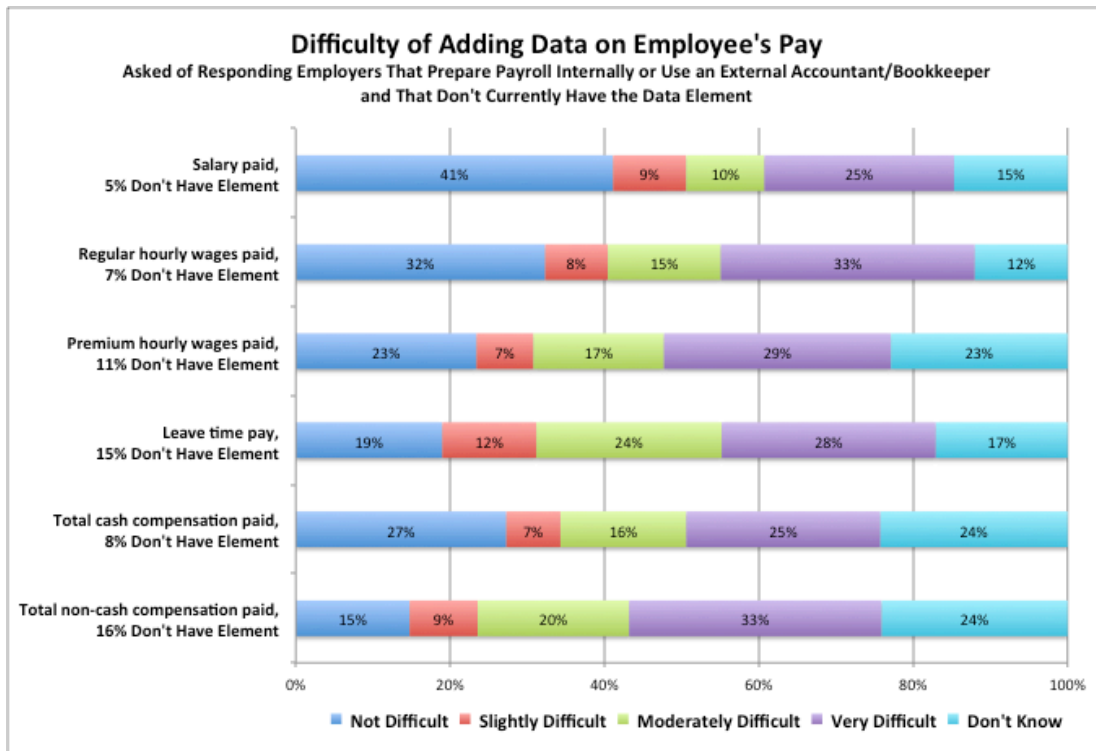
Employees' Compensation

In the compensation category, salary paid is the most available data element and the one rated easiest to add. Only a third of the 5 percent of respondents without the item rated it moderately or very difficult to add, while 50 percent said it would be not difficult or slightly difficult.

In relative terms, total non-cash compensation was the most difficult to add, with 53 percent rating it moderately or very difficult.

Respondents rated the difficulty of the remainder of the compensation data elements similarly to the data on employees' time, with moderately or very difficult ratings in the mid-to-upper-40s percentage range.

Figure 22



Similar percentages of responding firms that contract for payroll services do not have employee compensation data elements in their payroll data. Figure 23 displays that a majority of these firms have the data available in other company sources.

Figure 23

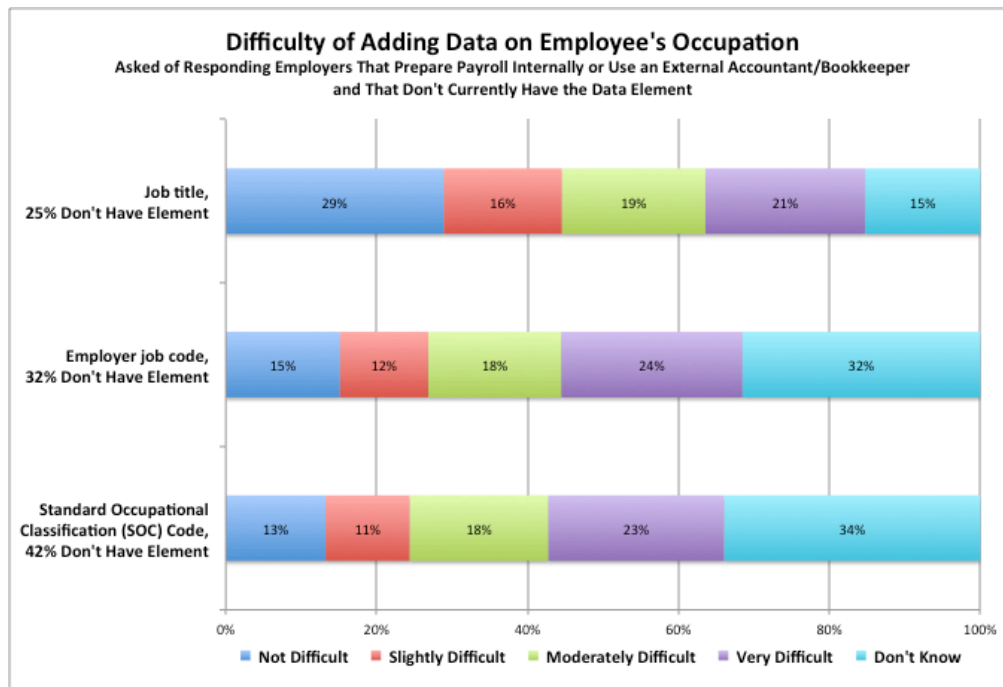
Respondents That Contract for Payroll Services and
Don't Have Compensation Data in Their Payroll Systems

Data Element	Not in Respondent's Payroll System	Available from Other Sources
Salary paid	8%	84%
Regular hourly wages paid	5%	70%
Premium hourly wages paid	7%	60%
Leave time pay	16%	65%
Total cash compensation paid	10%	70%
Total non-cash compensation paid	19%	68%

Employees' Occupation

Among the items describing job duties, respondents reported that job title was most available—only 25 percent do not already maintain it. It was also seen as the easiest to add, with 45 percent rating its addition as not or slightly difficult. Respondents' broad lack of familiarity with job coding and the SOC clearly stood out in the large shares that did not attempt to rate the difficulty of adding these items. Those respondents that did rate the difficulty of adding these two items gave them very similar assessments.

Figure 24



About half of the firms that contracted for payroll services have employer job codes or SOC codes available from other sources.

Figure 25

Respondents That Contract for Payroll Services and Don't Have Occupational Data in Their Payroll Systems

Data Element	Not in Respondent's Payroll System	Available from Other Sources
Job title	34%	87%
Employer job code	28%	55%
Standard Occupational Classification (SOC) Code	34%	49%

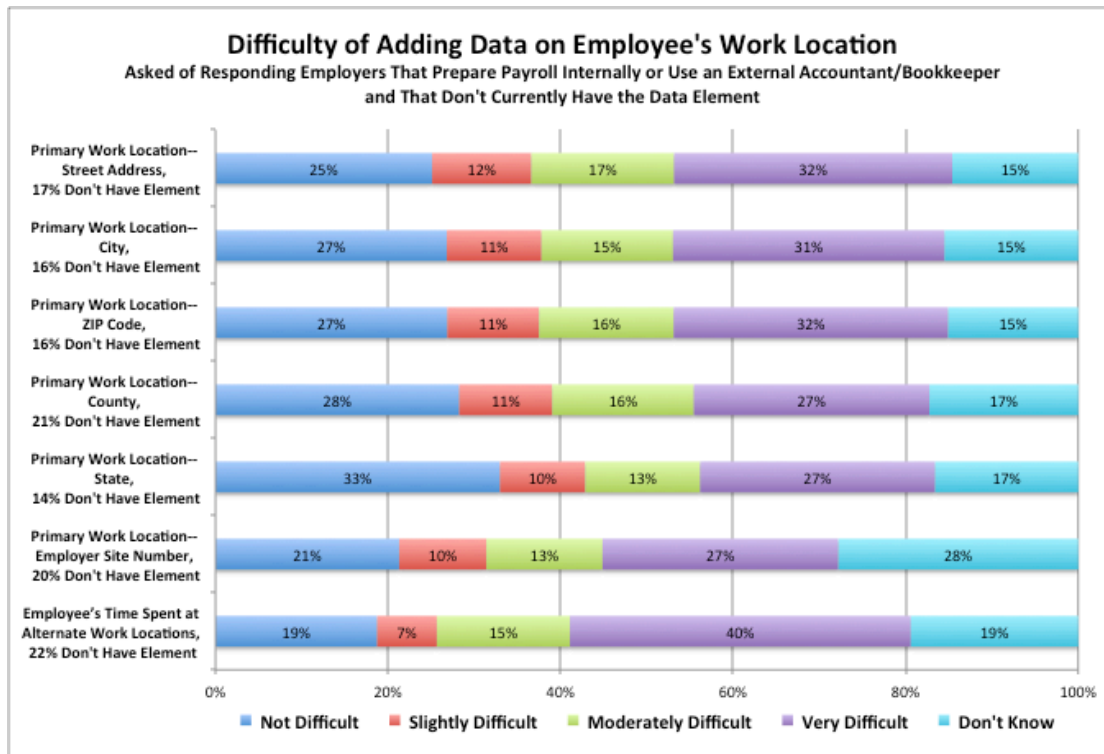
Employees' Work Location

Next, we asked about data elements that might describe where the employee worked during the quarter. The first five items were address descriptors of the primary work location—defined as the place where the employee spent the most work hours. About 15 to 20 percent of responding firms did not have any of these items. The respondents rated the difficulty of adding them similarly.

The survey also asked if the responding firms tracked alternate work locations for employees that travel for business purposes. As noted in the previous chapter, 60 percent of respondents indicated that this was not applicable to their business, presumably because they do not have employees that travel for work. Less than half of those that do had data on the topic. Not surprisingly, this was rated as the most difficult data element to add within the work location grouping.

Many firms offered comments that due to their mobile workforce (e.g., construction workers that moved from job to job, sales and service workers that travel regularly to their customers' locations) assigning even a primary work location would be difficult and tracking of alternate work locations nearly impossible. Defining broad economic or geographic zones, as is done in Alaska, may be necessary to capture even primary work location for these types of employees.

Figure 26



Nearly 90 percent of respondents that contracted for payroll services indicated that they had primary work location address data available from other sources. While smaller shares of respondents had other sources of data for employer site number and alternate work locations, a majority did.

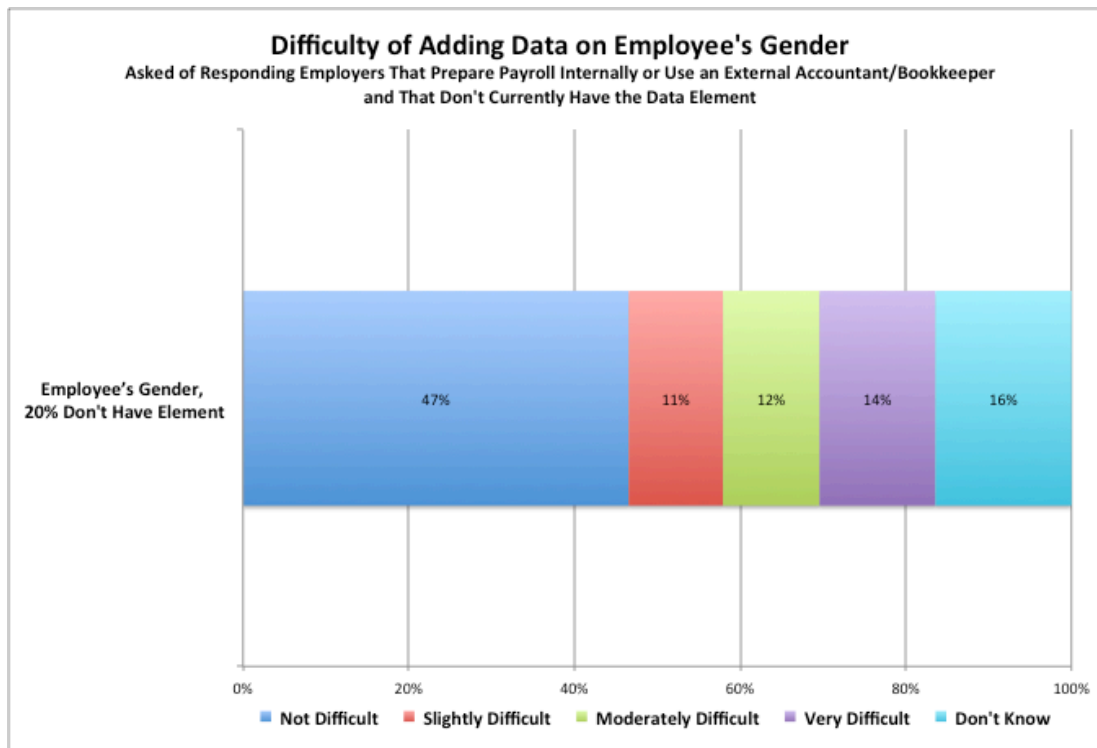
Figure 27
Respondents That Contract for Payroll Services and
Don't Have Work Location Data in Their Payroll Systems

Data Element	Not in Respondent's Payroll System	Available from Other Sources
Primary Work Location--Street Address	20%	89%
Primary Work Location--City	19%	88%
Primary Work Location--ZIP Code	20%	88%
Primary Work Location--County	23%	84%
Primary Work Location--State	16%	87%
Primary Work Location--Employer Site Number	21%	60%
Employee's Time Spent at Alternate Work Locations	28%	54%

Employees' Gender

Respondents rated gender the easiest data element to add. Only 26 percent of those without the data felt it would be moderately or very difficult to add.

Figure 28



Comparison of Availability and Difficulty

The respondents ratings of the difficulty of adding items were assigned numerical values: Not Difficult=1, Slightly Difficult=2, Moderately Difficult=3, Very Difficult=4. These points were used to calculate weighted difficulty scores for each respondent and each state. Those state scores were averaged and are presented in Figure 25, along with the percentages of respondents that didn't have the data element and those that indicated they didn't know the difficulty of adding the item.

Gender was rated as the easiest item to add and employees' time spent at alternate work locations the most difficult. While 45 percent of all respondents do not have the SOC code (the highest of any item), and 32 percent said they don't know how difficult it would be, it scored similarly on the difficulty scale to several other data elements by those that did rate it. Overall, the difficulty scores were very similar for most items.

Figure 25

Data Element	Percent That Don't Have Data Element	Average Weighted Difficulty Score	Percent That 'Don't Know' Difficulty
Regular hours worked	8%	2.9	11%
Premium hours worked	11%	2.9	22%
Paid leave hours taken	15%	2.8	17%
Weeks worked	29%	2.8	19%
Salary paid	5%	2.4	15%
Regular hourly wages paid	7%	2.7	12%
Premium hourly wages paid	11%	2.9	23%
Leave time pay	15%	2.9	17%
Total cash compensation paid	8%	2.6	24%
Total non-cash compensation paid	16%	3.0	24%
Job title	25%	2.5	15%
Employer job code	32%	2.8	32%
Standard Occupational Classification (SOC) Code	42%	2.8	34%
Primary Work Location--Street Address	17%	2.7	15%
Primary Work Location--City	16%	2.7	15%
Primary Work Location--ZIP Code	16%	2.7	15%
Primary Work Location--County	21%	2.6	17%
Primary Work Location--State	14%	2.5	17%
Primary Work Location--Employer Site Number	20%	2.7	28%
Employee's Time Spent at Alternate Work Locations	22%	3.3	19%
Employee's Gender	20%	2.0	16%

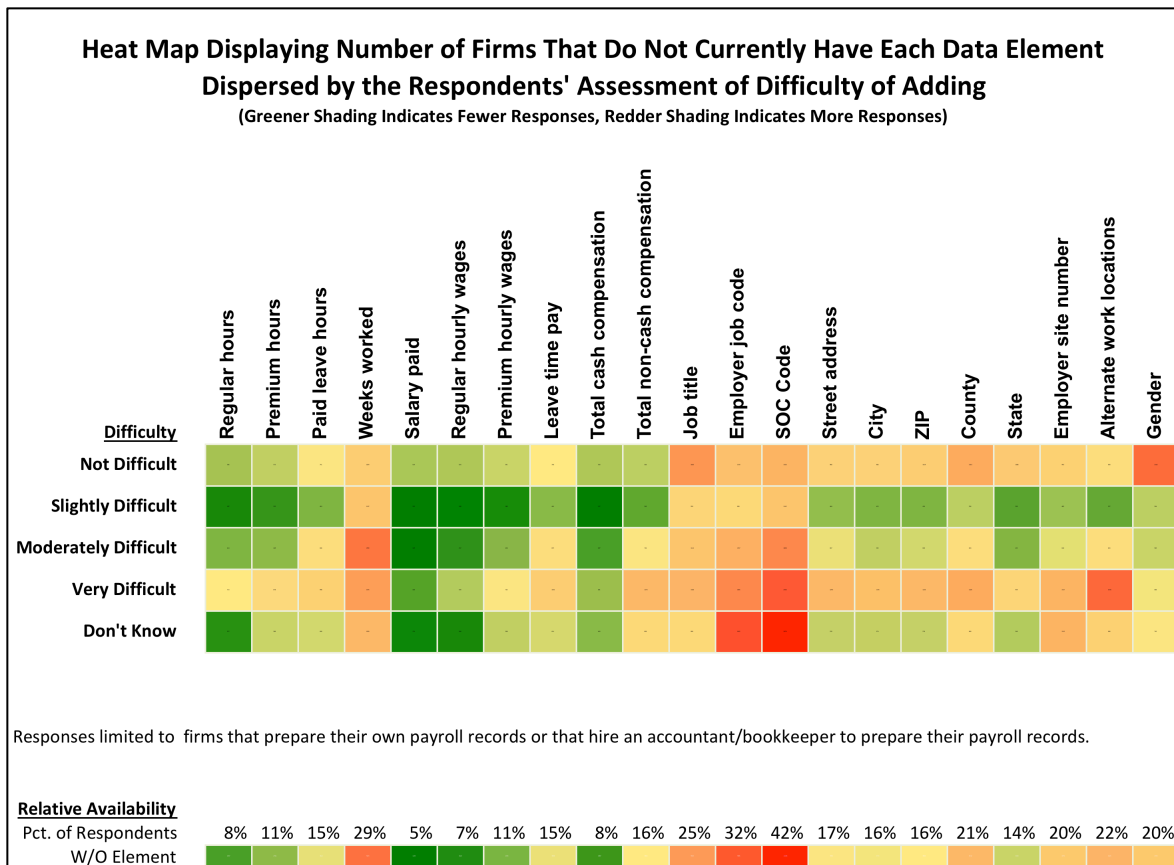
Looking at the question of difficulty from another perspective, Figure 26 displays the combination of availability (or lack thereof) and the respondents' ratings of difficulty of adding the item. On items with generally more orange and red shading across the range of difficulty, more respondents indicated they did not have the item.

Using the relative availability strip at the bottom of the page, you can see the share of respondents without the data element. Within an item, the matrix displays how the respondents distributed their difficulty assessments. So, for example, while the array of difficulty ratings and weighted difficulty score was similar for 'Regular Hours' and 'SOC Code', SOC Code was available for far fewer respondents and, therefore, has a more orange/red shading. Yet you can see that more rated it very difficult than not difficult.

Another example can be seen in the Gender category. While many employers do not have the item (giving the entire column a yellowish/orange tint, many of those rated the item as not difficult to add (which is shaded red for more responses).

This chart gives a sense of the scope of change necessary to add a data element, both in terms of numbers of employers affected and in difficulty of adding the item.

Figure 26



General Comments on the Difficulty of Additions

As discussed earlier, respondents that prepared their payroll internally or through an external accountant/bookkeeper were asked to rate the difficulty of adding data elements. Those that rated items as difficult to add were asked to describe contributing factors--about half provided input. Each of the comments was reviewed and categorized. Several common themes emerged. The reader should keep in mind that the information below is only from respondents that did not have an item, rated it moderately or very difficult to add, and provided comments on the factors behind that difficulty.

The majority of all respondents used commercially available software to prepare their payroll. By far (from about one-third of those providing comments), the most significant difficulty factor listed was that changes needed to the commercial payroll software were outside of their control. Some were concerned about the cost of custom upgrades and suggested that this would be less of a concern if states required software developers to meet new standards.

In addition to the concerns about commercial software, about 8 percent of respondents mentioned that their internally developed software systems would need to be changed, implying a complexity and cost they would prefer to avoid. The need to integrate data from multiple internal systems was also frequently mentioned.

Twenty percent of respondents providing comments mentioned that they would have to set up new data collection systems to capture the necessary information from employees, with about 9 nine percent specifically mentioning the difficulty of capturing data on hours for non-hourly employees. Also, about twenty percent stated they didn't have a method for capturing the frequent movement of their employees to different job sites. Whether these new data collection systems would be needed would depend to some extent on the manner in which wage record enhancement is implemented.

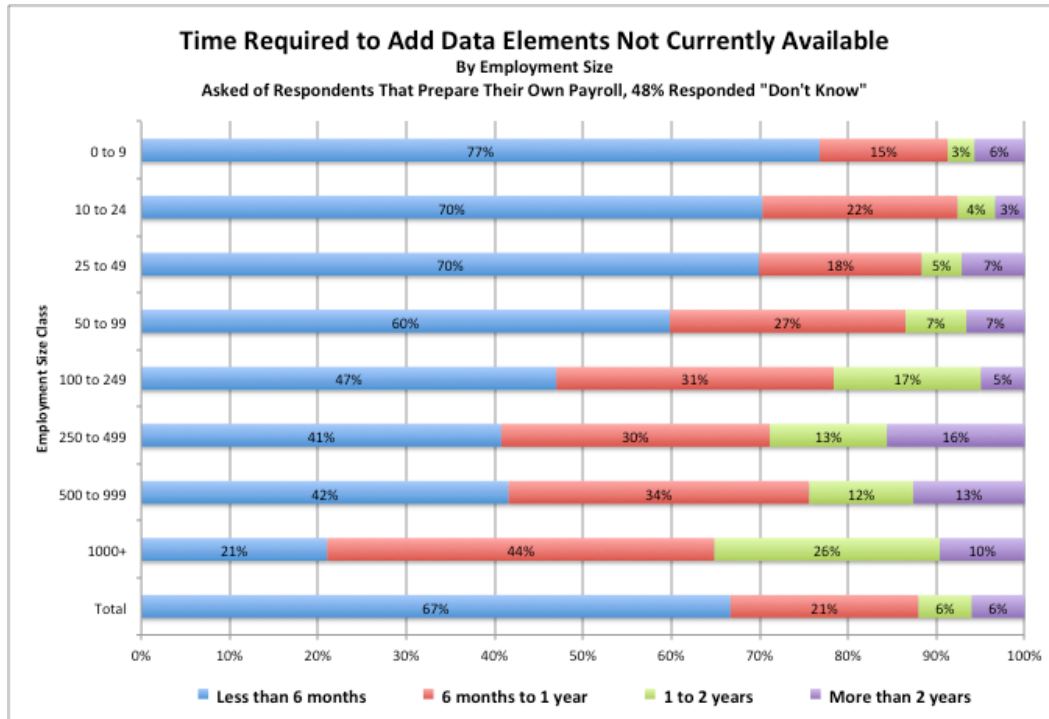
Staffing, time, and workload issues associated with new reporting requirements were raised by about 14 percent of commenters, with about 8 percent concerned that generating and reporting new data elements would require manual processing of their records.

Finally, nearly 10 percent stated that their knowledge of job classification processes or systems was insufficient.

Time to Add New Data Elements

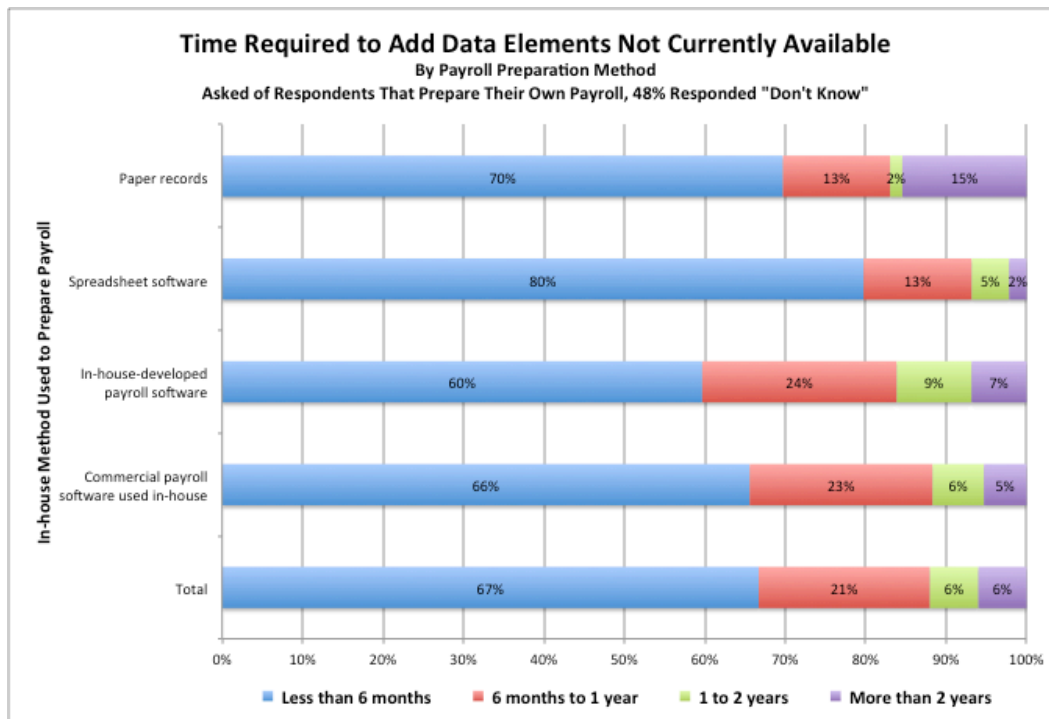
The survey asked participants to estimate the amount of time it would take to add data elements they did not currently have. While nearly half did not venture a guess, 52 percent did. As can be seen in Figure 26, respondents from larger firms expected to take longer than smaller firms. Overall, over 90 percent felt it could be done in less than two years.

Figure 27



As can be seen in Figure 28, payroll preparation method does not seem to play a large role in the time estimated to make changes, although 15 percent of paper users felt it would take over two years.

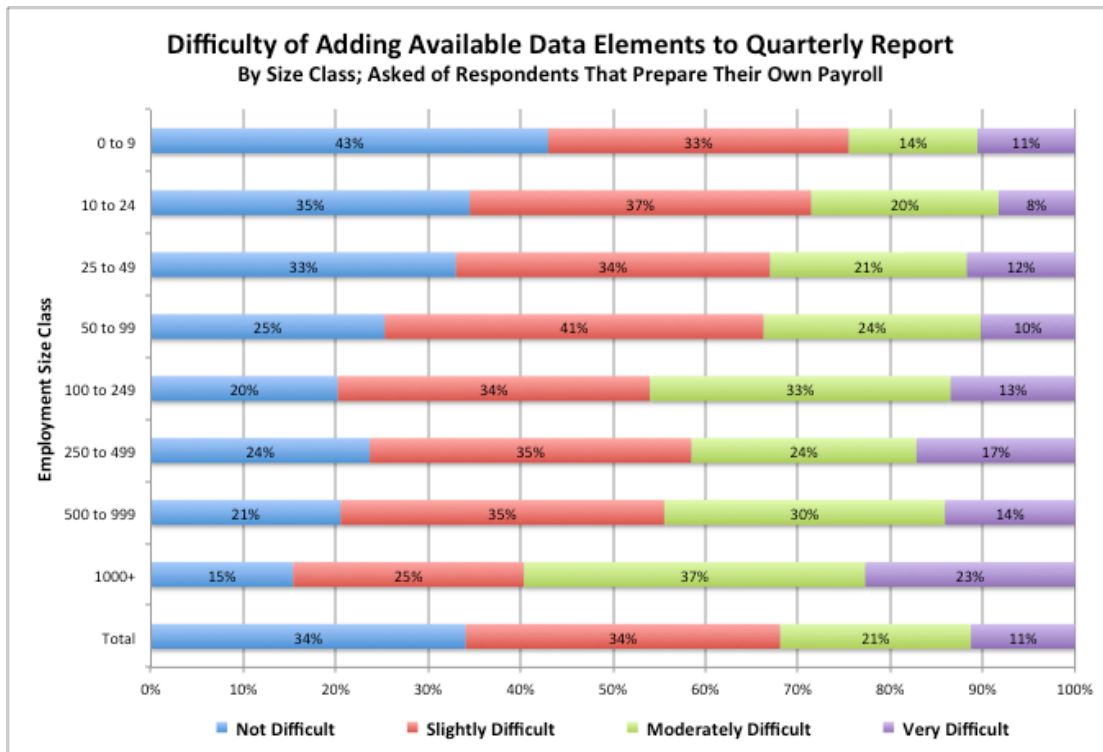
Figure 28



Difficulty of Incorporating Available Data

Finally on the topic of difficulties associated with adding data, respondents that prepare their own payroll data were asked how difficult it would be to add available items to their quarterly reports and to explain specific causes for moderately or very difficult additions. Figure 26 illustrates that larger firms tended to find adding available items more difficult, although a relatively small share of respondents indicated that it would be very difficult and nearly 70 percent of respondents rated adding available items as ‘not’ or ‘slightly’ difficult.

Figure 29



The respondents that rated adding available items as somewhat or very difficult were asked to describe important factors. Most commonly mentioned were lack of enough time, commercial software capability outside of their control, and needing to modify internal software.

Chapter Six: Employers' Perspectives on Wage Record Enhancement: Benefits, Concerns, and Overall Assessment

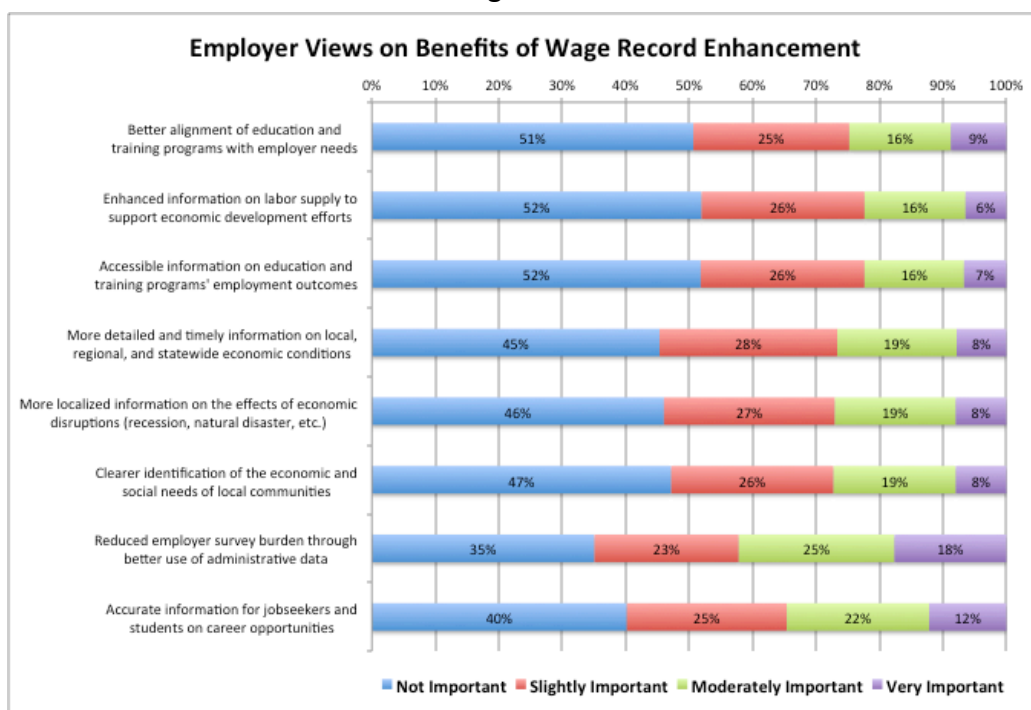
Potential Benefits of Wage Record Enhancement

Survey respondents were asked to assess the importance to their firm of eight benefits, or goals, that the Workforce Information Council associated with wage record enhancement. They were also provided, via a web link in the survey, a brief paper describing in more detail some of the potential benefits that might accrue from enhancing the wage records.

Over half of the survey respondents assigned some level of importance to most of the eight benefits, with 25 percent or more saying the items were moderately or extremely important. However, many respondents, nearly half, indicated that most of the benefits had no importance for their firm.

In an earlier survey conducted by the Study Group, potential user organizations had been asked to rate these same benefits. Those user organizations, including business associations, had uniformly rated these benefits as very important to their organizations and those they represented. The employer survey respondents' low ratings caused some Study Group members to question whether the employer survey respondents were primarily focused on possible increased report burden without fully comprehending the positive impacts of having better data on aligning education/training with the hiring needs of business.

Figure 30



Somewhat surprisingly, better alignment of education with employer needs and supporting economic development efforts scored among the lowest among the list. Respondents felt that reducing employer survey burden and providing accurate information to jobseekers and students offered the most potential value.

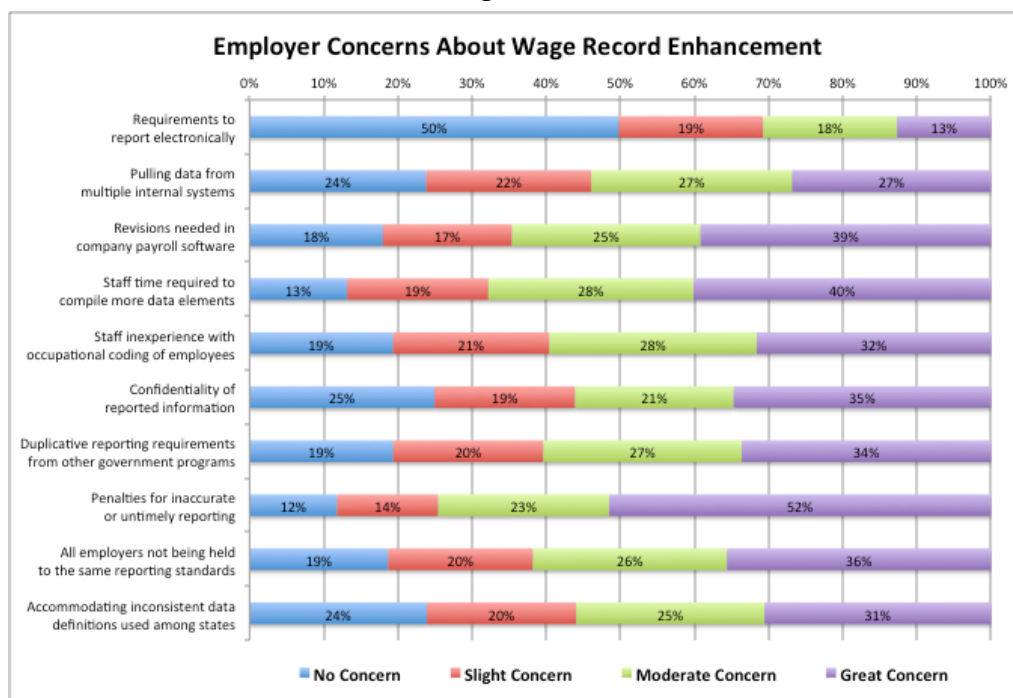
One respondent may have captured an important factor in analyzing these data when she commented: “Our HR department feels there is a "benefit", but the Accounting Department's opinion is that the cost of collection exceeds the value of the data.” Different entities within companies can have varied perspectives on the value of good data. As mentioned earlier, the survey respondents predominately represented a accounting/finance/payroll perspective.

Potential Concerns Regarding Wage Record Enhancement

Survey respondents were also asked to rate their level of concern with 10 potential drawbacks of wage record enhancement.

The responses here were more varied than with the list of benefits but many respondents expressed great concerns. In fact, most items caused more than half of respondents to express moderate to great concern. Of most concern was the possibility of penalties or fines for inaccurate or untimely reporting. Of least concern were requirements to report the wage records electronically, with 50 percent indicating that it posed no concern. The team also analyzed this item by size class and no discernable difference in concern was found. As we will discuss later, however, concerns about electronic reporting seem to correlate highly with respondents’ overall view of wage record enhancement.

Figure 31



Several of the items on the list of concerns reflect the earlier-discussed comments on the difficulty of adding data elements including integrating data from multiple systems, software revisions needed, and staff time required.

After scoring the list of concerns, respondents were asked: “Do you have any other concerns about adding data elements to the quarterly wage record reports?” and given space to enter narrative comments. About 14 percent of all respondents provided additional comments. As with earlier narrative comments, each was reviewed and categorized. Many reiterated concerns that they had just rated in the above list. However, the following additional concerns ran through these comments:

- *The value of wage record enhancement to business is not clear or nonexistent*
- *Businesses would incur uncompensated compliance costs that would outweigh benefits to their firms*
- *Commercial software and payroll service capabilities and costs are uncertain*
- *The additional data collection would represent an unnecessary government burden on business, particularly small business*
- *Wage record enhancement would increase reporting complexity*

Respondents’ Position Wage Record Enhancement

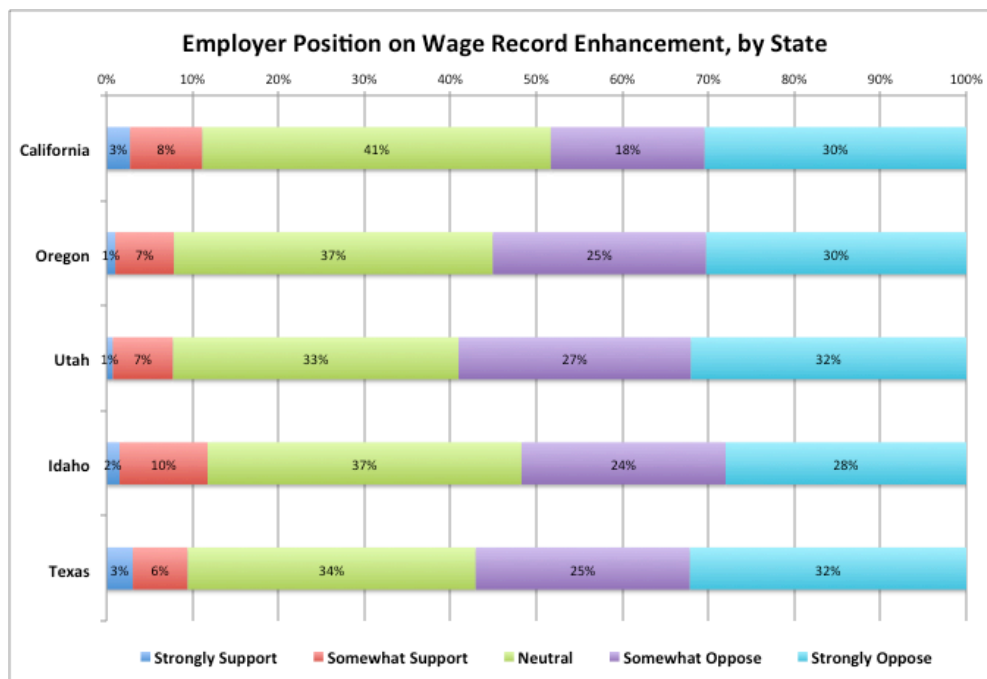
Near the end of the questionnaire, respondents were asked: “Considering the potential benefits and concerns discussed above, do you support or oppose adding data elements to the wage record reports?” They were given five choices ranging from ‘strongly support’ to ‘strongly oppose.’

Figure 32



Overall, slightly more than half of the respondents opposed the idea of wage record enhancement—30 percent of them strongly opposed. About 10 percent supported it, with the balance taking a neutral stance. This distribution was relatively consistent across the five states, as illustrated in the figure below.

Figure 33



Next we looked at the factors that seemed to influence, or not, a company’s position on wage record enhancement.

First, a company’s employment size did not appear strongly correlated to their position on enhancement. Regardless of employment size, those who were somewhat or strongly opposed represented 52 to 56 percent of respondents.

For most methods of payroll preparation, the level of opposition was very similar—53 to 56 percent. However, respondents that used paper payroll processes were much more opposed, with 66 percent somewhat or strongly opposed, while respondents that contracted with a payroll services company for their payroll preparation were much less opposed, at 44 percent total opposition.

Figures 34 and 35, respectively, compare employment size and payroll preparation method to respondents’ positions on wage record enhancement.

Figure 34

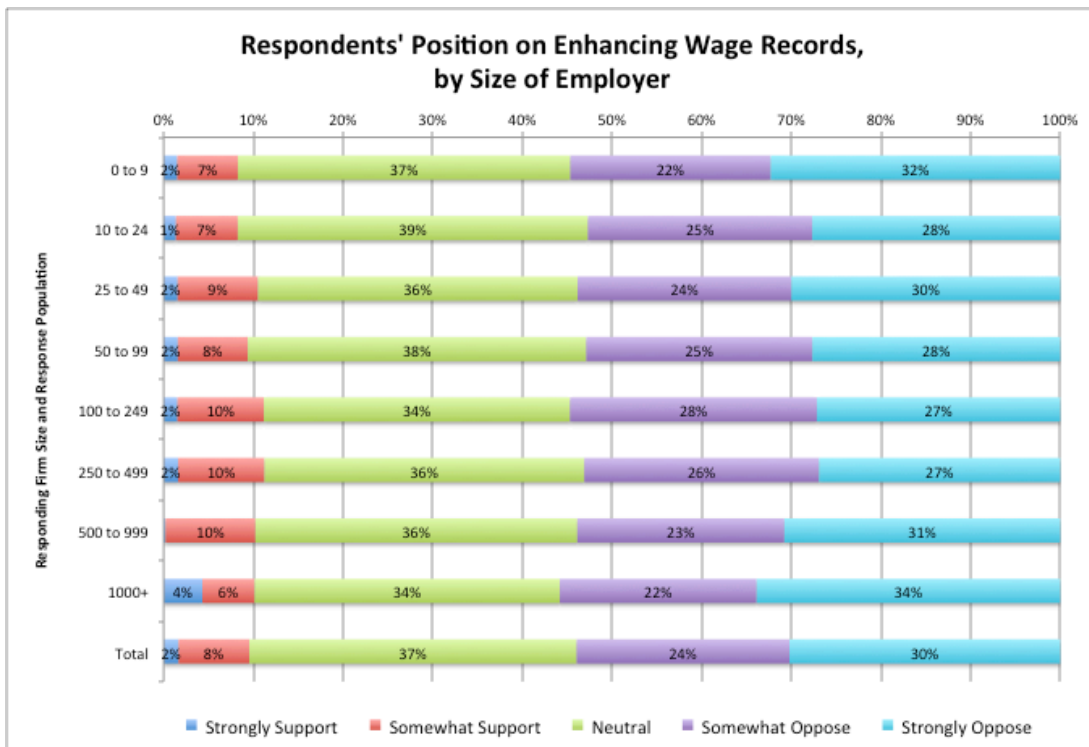
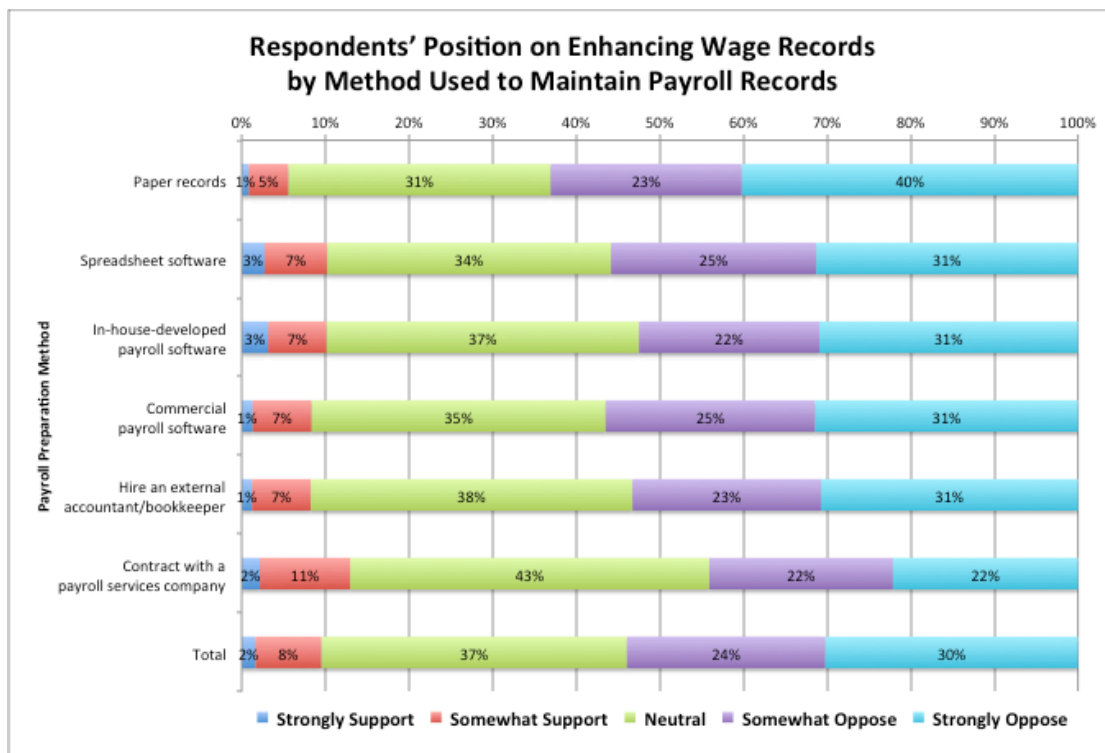


Figure 35



Several other factors seemed strongly correlated with enhancement position. First, was the number of data elements the company had, or didn't have, available in its payroll systems—in other words, the number of 'Yes' or 'No' answers they gave on the data availability question. As the number of available data elements increased ('Yes' answers), respondents were generally more positive about wage record enhancement (Figure 36.)

Conversely, the more 'No' answers they gave, the more opposed they were to enhancement, as seen in Figure 37 on the following page.

The number of 'NA' responses given did not seem to correlate to enhancement position.

Figure 36



As discussed in Chapter 5, respondents were asked to rate the difficulty of adding the variables to which they had responded 'No.' We averaged those difficulty ratings for each respondent and compared their averages to their position on enhancement. Figure 38 displays a dramatically stronger opposition among respondents whose difficulty ratings averaged 'Very Difficult.' Two-thirds of these respondents were strongly opposed. Among those that felt that adding new data elements would be not difficult or slightly difficult, only twenty percent were strongly opposed.

Figure 37

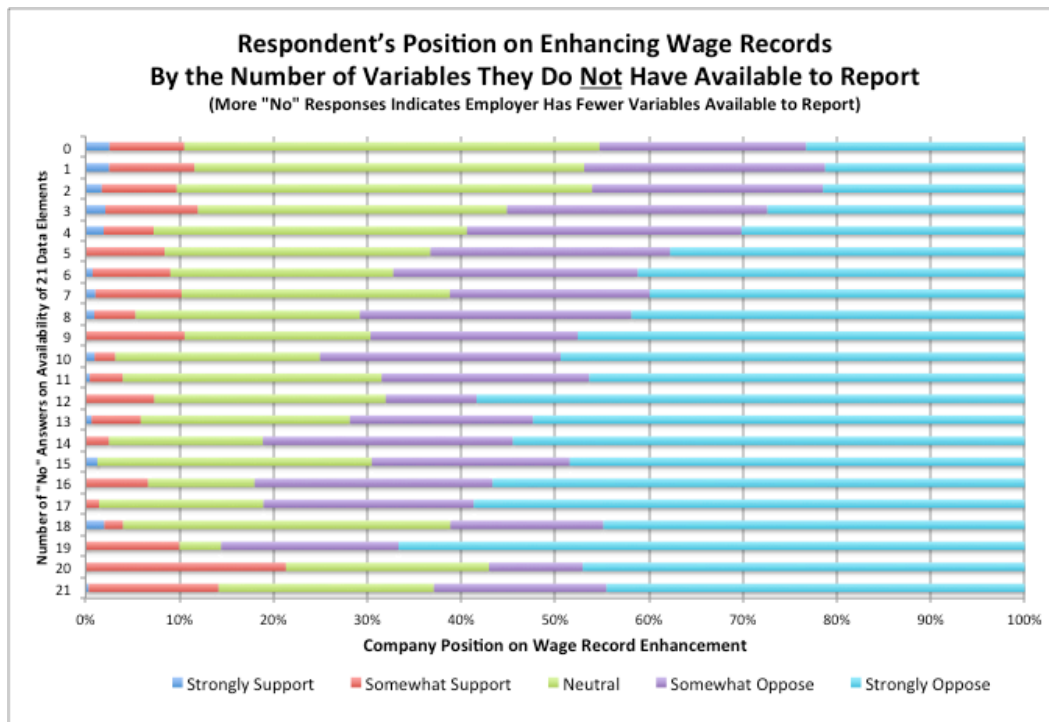
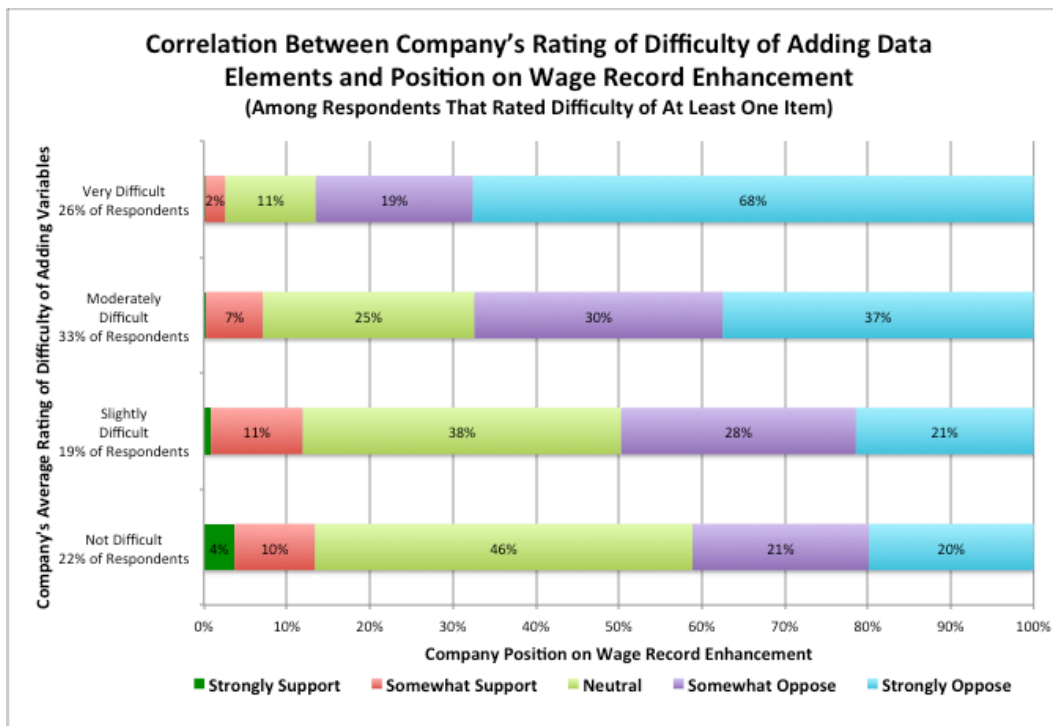


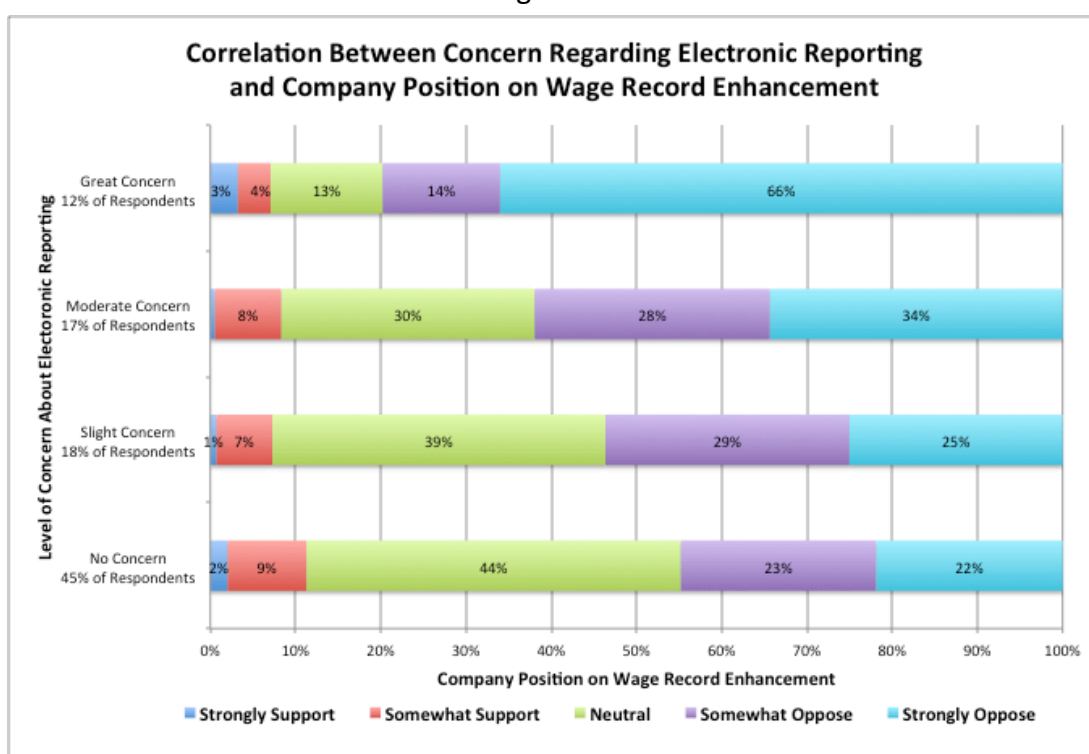
Figure 38



We also looked at the respondents' level of concern regarding electronic reporting. Among the listed concerns, electronic reporting was, by far, of least overall concern to the respondents. When respondents' rating of concern on this item is contrasted with their position on enhancement, a clear pattern emerges. Two-thirds of those that saw electronic reporting as a great concern strongly opposed enhancement (Figure 39). Less than a quarter of those that saw electronic reporting as a slight or no concern were strongly opposed to wage record enhancement.

Concern regarding electronic reporting was also analyzed by employment size and no distinct differences by size were found.

Figure 39



Similar patterns were observed in how the respondents rated the importance of benefits and their average rating of concerns. Nearly half of those that found no importance to their firm in the list of potential benefits were strongly opposed to wage record enhancement—much greater than all other respondents (Figure 40.)

Two-thirds of respondents whose average rating of the list of concerns was 'great' were strongly opposed to enhancement, while, among those whose level of concern was none or slight, less than one quarter were strongly opposed (Figure 41.)

Figure 40

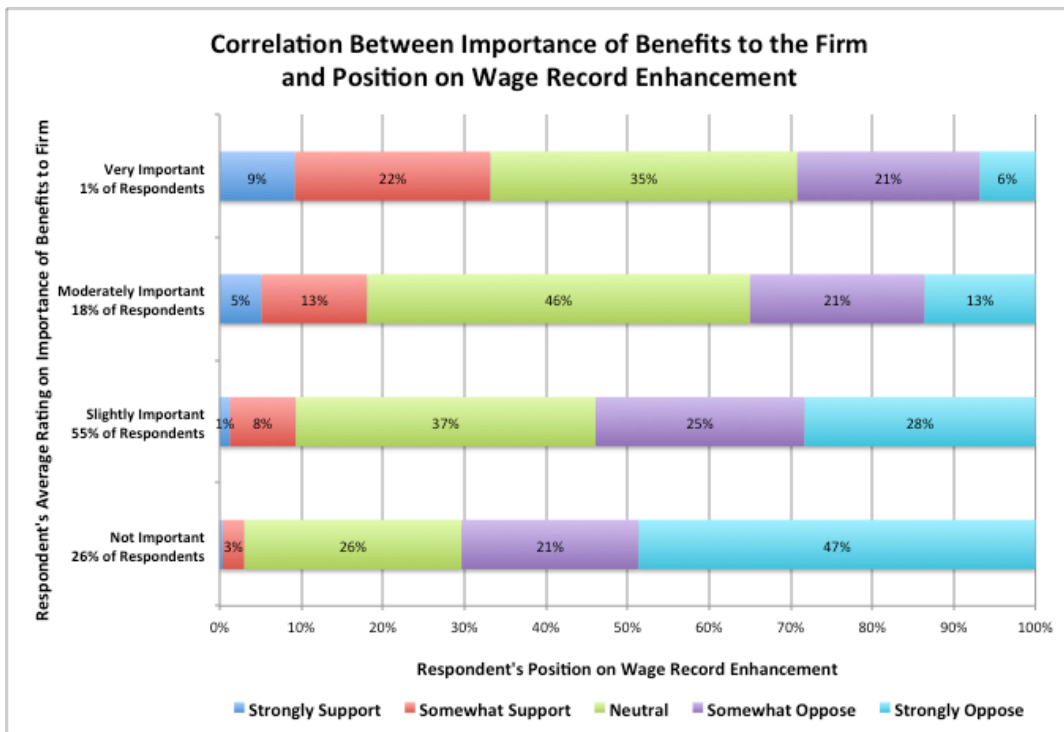
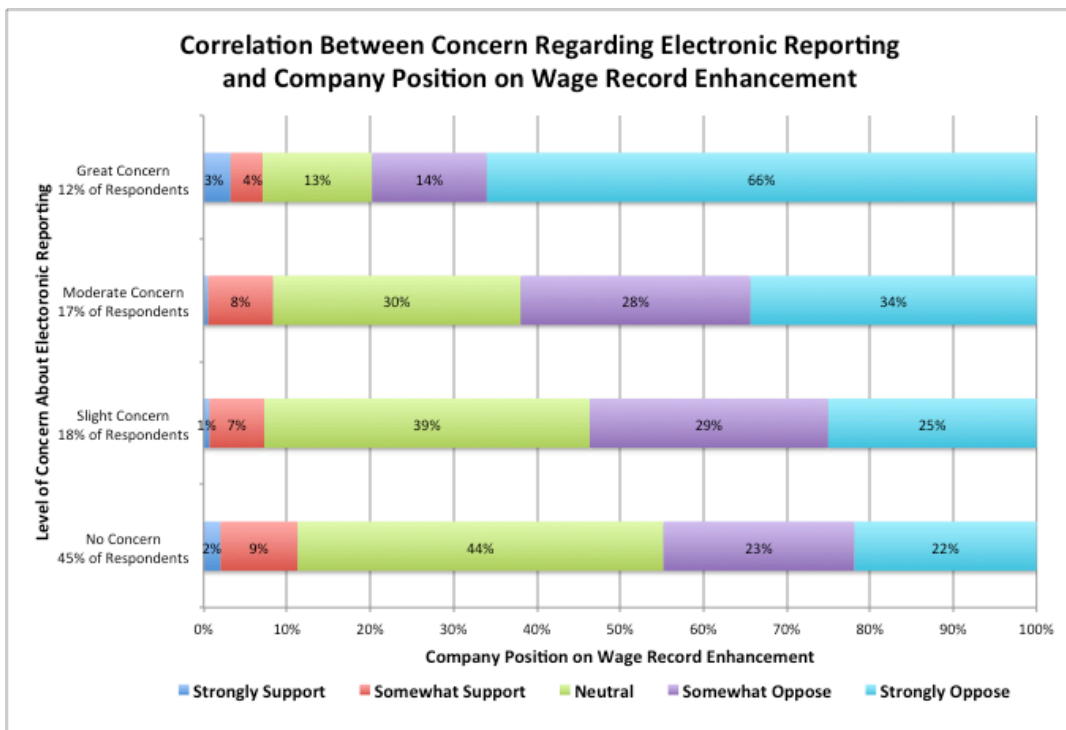
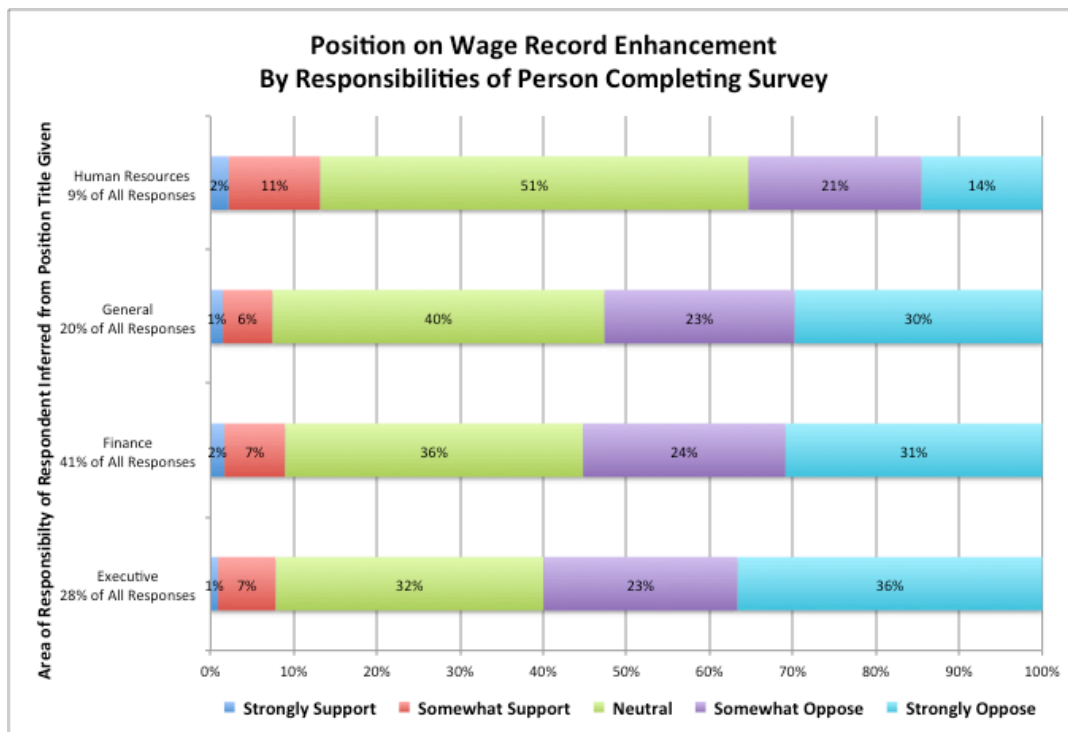


Figure 41



Finally, we compared the categories of job titles of those completing the survey with their position on enhancement. The Executive category was strongest in their opposition, although their scores were close to the Finance and General categories. What was perhaps most interesting was the dramatically stronger support for wage record enhancement from those in the Human Resources category. While this group represented a smaller share of all respondents, their combined 35 percent somewhat and strongly opposed was less than the Executives 36 percent strongly opposed alone.

Figure 42



Respondents' Final Comments

At the end of the survey, all respondents were given the opportunity to express any final thoughts on wage record enhancement—about 10 percent did. Not surprisingly, a large share, 61 percent, of those that provided final comments rated themselves as strongly opposed to wage record enhancement (see Figure 43.) This was a similar distribution as among those that had provided the narrative comments on additional concerns described on page 50.

Figure 43
Respondents' Position on Wage Record Enhancement
Among Those Providing Narrative Comments

Position	All Respondents	Respondents Detailing Additional Concerns	Respondents Providing Final Comments
Strongly Support	2%	1%	2%
Somewhat Support	8%	4%	5%
Neutral	36%	14%	15%
Somewhat Oppose	24%	20%	18%
Strongly Oppose	30%	61%	61%
Total	100%	100%	100%

Many reiterated their earlier comments that enhancing the wage records would be an increased and unnecessary government burden, especially on small businesses. Some felt that there should be an employment size threshold, below which the employer would be exempt from additional requirements.

Also, many stressed their belief that reporting has reached an overload point and the government needs to find ways to consolidate and simplify the reporting process. Some expressed frustration that their payroll systems couldn't more easily transfer data to the tax agencies.

Frequently mentioned was a view that the value of wage record enhancement is unclear and to them the benefits do not exceed the costs of compliance.

Finally, several commenters pleaded for no change to a system that they felt works like it is.

Chapter Seven: Summary of Findings and Conclusions

If you want to make enemies, try to change something
~ Woodrow Wilson

These sage words from President Wilson accurately reflect the reaction to the survey topic from some employers. Suggestions of change, especially those coming from a government agency, can be unsettling—a bit more for some.

This statement is not intended to minimize the comments, concerns and criticisms raised by the survey respondents, or the potential effects that wage record enhancement might impose on them. It is said to acknowledge that change is hard and we need to be sensitive to its affect on people and organizations. If it is effective, broad, multi-state wage record enhancement would affect not only the employers but also government agencies that would need to find better approaches for capturing and using the data, and government leaders who would need to diligently work with employers, their representatives, and users organizations to explore the most cost-efficient, effective, and pain-free approaches possible. Ideally, such efforts would find an optimal solution that might even reduce the burden on employers.

And, yes, there were a few ALL-CAPS COMMENTS! submitted...but mixed in with those there were lots with valuable data and insights provided by the respondents. Respondents were generous with their time, and their responses will be essential for informing discussions on wage record enhancement.

From this survey we learned that there are opportunities to improve the nation's labor market information; but there are also barriers, and effectively taking advantage of the opportunities will require a lot of hard work.

The broad takeaways are these:

- *Data availability:* several data elements that have been the focus of discussions on wage record enhancement are currently available in the payroll systems of most employers. Seventy percent of the respondents had 11 or more of the variables discussed in the survey. In particular, employers generally kept data on employees' paid time and compensation. Some items such as employees' alternate work locations, Standard Occupation Classification coding, and weeks

worked presented greater challenges. Most employers did not use a job coding system and were not familiar with the Standard Occupational Classification system.

- *Reliance on commercial payroll services and software:* substantial shares of employers used either commercial payroll software or contract providers to prepare and report their payroll. As we learned in our survey of these firms, most can support many of the possible data elements. Employer survey respondents relying on contract providers were more supportive of wage record enhancement. The capability and support of these service and software companies is critical to successful wage record enhancement. These companies will need clear specifications on the data sought and continuous communication with government representatives on implementation plans. They will also need adequate time to adapt their systems and train clients.
- *Difficulty of adding items:* generally, 40 to 50 percent of firms that do not have a data element rated its addition as moderately or very difficult. The reasons given for this most commonly included:
 - Commercial software capability outside of control
 - New internal data collection schemes needed
 - Mobile employee work locations hard to capture
 - Staff time needed to set up and maintain systems
 - Internal software modifications needed
 - Insufficient knowledge of job classification
 - Cost
 - Manual processing would be required
 - Reporting hours for non-hourly employees
- *Time to add data elements:* nearly half of respondents that prepared their own payroll records didn't make an estimate of time to add the data elements. Among those who did, 89 percent estimated it would take less than a year. On average, smaller firms estimated less time would be required. About ten percent of larger firms estimated more than two years. For many employers these timelines cannot begin until their payroll service company has adapted their systems and/or payroll software has been updated.
- *Skepticism regarding purported benefits:* only about half of respondents assigned some level of importance to the items on a list of potential benefits. Study Group members questioned whether respondents fully understood the benefits to their firms. Effective communications strategies will be needed to highlight benefits expected and realized. The apparent conflict between the importance of the goals

of wage record enhancement expressed by business associations in last year's user survey and the relatively low rating by respondents in the employer survey also needs to be explored and understood.

- *Fear of the potential drawbacks:* generally, 50 to 60 percent of responses rated items on a list of potential drawbacks as moderate to great concerns. Requirements for electronic reporting were of least concern and possible penalties for inaccurate or untimely reporting of most concern.
- *Employer support for enhancement is weak:* Approximately 30 of respondents strongly opposed adding data elements to the quarterly UI wage records.
 - Factors appearing to correlate to the company's position:
 - Company's number of data elements available
 - Level of concern regarding electronic reporting
 - Company's average rating of the difficulty of adding data elements
 - Area of responsibility of person completing the survey
 - Method used to prepare payroll
 - Factor appearing to have little or no effect on a company's position:
 - Employment size
- *Small employer impacts:* many small employers felt they were at a disadvantage in access to resources necessary to make additional reporting practical. Outreach programs may be necessary to define their needs and alleviate their concerns.
- *Employers want reporting systems to be simplified:* many comments focused on finding more streamlined methods for transmitting data from payroll software into state systems. Assistance for all levels of sophistication was desired. Many employers expressed displeasure at the thought of additional reporting; bringing added cost and time demands on their organization. As this discussion moves forward a critical focus should be on how that burden can be minimized or even reduced. Can the federal and state governments work together and with the payroll industry to find ways that technology can simplify the data gathering within companies and government reporting processes? Will government agencies that collect similar data abandon those duplicative systems to save employers time and money? Will states that collect data under differing definitions and specifications agree to centralize and/or standardize practices to reduce the added complexity and cost imposed on employers? Can they demonstrate to employers a true interest in making reporting easier and less costly, even while collecting more data?

- *Government data burden:* Many employers did not view data capture, analysis, and reporting as part of normal business practice but rather as a no-value-added, unnecessary burden imposed on them by the government—that they had to subsidize. Some felt that no one other than the business itself had a right to know the data being discussed. Nearly one-third of respondents objected strongly to the concept of adding variables to the wage records. However, in evaluating these comments, it must be considered that the respondents were not given a specific proposal to evaluate. The most strident opposition was focused among those that do not currently have the data and would need to make the greatest changes to their existing practices.
- *Survey design bias:* the survey samples were drawn from UI tax records and the responses predominately reflected staff that work on payroll. The views expressed by survey respondents may reflect a ‘payroll’ bias. Other company representatives may have different perspectives on the value of wage record enhancement.

*Our dilemma is that we hate change and love it at the same time;
what we really want is for things to remain the same but get better.*
~Sydney J. Harris

Appendices

- Appendix A – Employer Questionnaire Flow Chart
- Appendix B – Employer Questionnaire and Response Options
- Appendix C – Definitions Used in the Employer Questionnaire on Wage Record Enhancement
- Appendix D – Categories Assigned to Respondent-Provided Job Titles
- Appendix E – Potential Benefits and Uses of Enhanced Unemployment Insurance Wage Records
- Appendix F – Employer Comments on Difficulty of Adding Data Elements
—(available upon request]
- Appendix G – Employer Comments on Additional Concerns Regarding Wage Record Enhancement—(available upon request]
- Appendix H – Employers’ Final Survey Comments on Wage Record Enhancement
—(available upon request]

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graph TD
    Q1[Q1  
Enter Survey Code] --> Q2[Q2  
Contact Information]
    Q2 --> Q3a[Q3a  
Industry Description]
    Q3a --> Q3b[Q3b  
Number of Company Sites]
    Q3b --> Q3c[Q3c  
Geography of Company]
    Q3c --> Q3d[Q3d  
Number of Employees]
    Q3d --> Q4[Q4  
Payroll Methods]
    Q4 --> Q7[Q7  
Cost of Payroll Records]
    Q4 --> Q8[Q8  
Who Files UI Reports]
    Q7 --> Q8
    Q8 --> Q9[Q9  
UI Filing Methods]
    Q9 --> Q12[Q12  
Cost of UI Reports]
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Data Availability]
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Difficulty of Adding]
    Q13a --> Q13b
    Q13b --> Q15[Q15  
Difficulty Factors]
    Q15 --> Q16[Q16  
Time Needed to Add]
    Q16 --> Q17[Q17  
Cost of Additions]
    Q17 --> Q18[Q18  
Difficulty of Reporting]
    Q18 --> Q19[Q19  
Difficulty Factors]
    Q19 --> Q20[Q20  
Importance of Benefits]
    Q20 --> Q21[Q21  
Rating of Concerns]
    Q21 --> Q22[Q22  
Other Concerns]
    Q22 --> Q23[Q23  
Support Level]
    Q23 --> Q24[Q24  
Other Comments]

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Appendix B

Online Employer Survey Questionnaire and Response Options

Questionnaire Introductory Statement:

The [Workforce Information Council](#), in cooperation with the [National Association of State Workforce Agencies](#), the [National Payroll Reporting Consortium](#), state labor agencies and the U.S. Department of Labor's [Bureau of Labor Statistics](#) and [Employment and Training Administration](#), is conducting a study to determine the advisability and feasibility of adding required data elements to employers' quarterly state Unemployment Insurance wage record reports. Enhancing the wage records would enable the production of more accurate and localized information on the labor market and allow schools and training programs to be more aligned with employer needs. For more information on the possible benefits and uses of enhanced wage records, please see: [*Potential Benefits and Uses of Enhanced Wage Records*](#).

We are interested in your company's views on the compelling and challenging aspects of making such changes. Individual responses to this questionnaire will be kept strictly confidential; only summarized data will be released.

This questionnaire asks about your company's payroll records, the feasibility of adding data elements to those records, and the use of those records in the quarterly state Unemployment Insurance wage record reports. If you are the appropriate company representative to answer questions on these topics, please continue below. If someone else is better positioned to answer these questions, please forward the e-mail invitation, with the link to this questionnaire, to the person you have identified. Thank you.

Appendix B

Online Employer Survey Questionnaire and Response Options

- Q1. Please enter the Survey Code from the letter sent to you by the [state agency]. (Required in California and Oregon only)
- Q2. Contact information for person completing this questionnaire: (Text responses)
- Q2a. Name
- Q2b. Title
- Q2c. E-mail
- Q2d. Phone
- Q3. Company Scope
- Q3a. Please briefly describe your company's principal business activities (for example: construction, financial services, health services, retail) (Text response) (Asked in Utah only)
- Q3b. Number of Business Locations
- 1-4
 - 25-99
 - 500+
 - 5-24
 - 100-499
- Q3c. Geography of Business Locations
- *Single local area*
 - *2 to 5 states*
 - *Multiple locations in one state*
 - *6 to 10 states*
 - *Statewide*
 - *11 or more states*
- Q3d. Total Number of Employees
- 0 to 9
 - 50 to 99
 - 500 to 999
 - 10 to 24
 - 100 to 249
 - 1000+
 - 25 to 49
 - 250 to 499
- Q4. Please select the option below that best describes how your company prepares its payroll records.
- *Paper records*
 - *Spreadsheet software*
 - *In-house-developed payroll software*
 - *Commercial payroll software used in-house*
 - *We hire an external accountant/bookkeeper to prepare our payroll records*
 - *We contract with a payroll services company to prepare our payroll records*
- Q5. What is the primary means your company uses to provide the necessary raw data to your external accountant/bookkeeper so they can prepare the payroll records for your company?
- *Electronic file transfer*
 - *Paper/Fax*
 - *Online data entry*
 - *Telephone*
- Q6. Primarily, how does your payroll services contractor obtain the necessary raw data in order to prepare the payroll records for your company?
- *Electronic file transfer*
 - *Paper/Fax*
 - *Online data entry*
 - *Telephone*

Appendix B

Online Employer Survey Questionnaire and Response Options

- Q7. Please select the option below that most closely approximates the annual cost your company incurs to prepare and maintain its payroll records. (Asked in Texas only)
- | | | |
|-----------------|-------------|----------------|
| • \$500 or less | • \$10,000 | • \$250,000 |
| • \$1,000 | • \$25,000 | • \$500,000 |
| • \$2,500 | • \$50,000 | • \$750,000 |
| • \$5,000 | • \$100,000 | • \$1,000,000+ |
- Q8. Please select the option below that best describes how your company files quarterly Unemployment Insurance wage record reports.
- *We no longer have employees and, therefore, file no quarterly UI record reports*
 - *Our company files its own quarterly UI wage record reports*
 - *We hire an external accountant/bookkeeper to file the quarterly UI wage record reports*
 - *Our company contracts with a payroll services company to file the quarterly UI wage record reports*
- Q9. What is the primary means your company uses to file the quarterly UI wage record reports?
- *Electronic file transfer*
 - *Online data entry*
 - *Paper/Fax*
- Q10. What is the primary means your company uses to provide the necessary data to the external accountant/bookkeeper so they can file the quarterly UI wage record reports for your company?
- *Electronic file transfer*
 - *Online data entry*
 - *Paper/Fax*
 - *Telephone*
- Q11. What is the primary means your company uses to provide the necessary data to your payroll services contractor so they can file the quarterly UI wage record reports for your company?
- *Electronic file transfer*
 - *Online data entry*
 - *Paper/Fax*
 - *Telephone*
- Q12. Please select the option below that most closely approximates the annual cost your company incurs to prepare and file the quarterly Unemployment Insurance wage record reports. (Asked in Texas only)
- | | | |
|-----------------|------------|-------------|
| • \$250 or less | • \$2,500 | • \$25,000 |
| • \$500 | • \$5,000 | • \$50,000 |
| • \$1,000 | • \$10,000 | • \$100,000 |

Appendix B

Online Employer Survey Questionnaire and Response Options

Q13. Introductory Statement to Question

We are interested in learning about the availability of certain data elements in your human resources/payroll records, and evaluating the difficulties associated with adding the data elements not currently available.

In Column 1, please indicate which of the listed data elements your firm currently keeps for each employee as part of its human resources/payroll records and would be available to report on a quarterly basis. Definitions for these data elements can be found in [Definitions Used in Employer Questionnaire](#). If an item does not apply to anyone at your company (for example, you don't have employees who work at more than one location or you don't pay for leave time) check N/A.

In Column 2, please rate the difficulty of adding to your recordkeeping any of the items that your systems currently do not keep individually (i.e., those on which you selected 'No' in Column 1).

Q13a. (Column 1) Currently Kept as a Separate Item?

- Yes
- No
- NA

Q13b. (Column 2) Difficulty of Adding, If Not Currently Kept Separately

- Not Difficult
- Moderately Difficult
- Don't Know
- Slightly Difficult
- Very Difficult

Employee's Hours and Earnings

- (a). Regular (straight-time) hours worked
- (b). Premium hours worked
- (c). Paid leave hours taken
- (d). Weeks worked
- (e). Salary paid
- (f). Regular (straight-time) hourly wages paid
- (g). Premium hourly wages paid
- (h). Leave time pay
- (i). Total cash compensation paid
- (j). Total non-cash compensation paid

Employee's Occupation

- (k). Job title
- (l). Employer job code
- (m). Standard Occupational Classification (SOC) Code

Employee's Principal Work Location

- (n). Street address
- (o). City
- (p). ZIP
- (q). County
- (r). State
- (s). Employer site number
- (t). Employee's Time Spent at Alternate Work Locations
- (u). Employee's Gender

Appendix B

Online Employer Survey Questionnaire and Response Options

Q14. Introductory Statement to Question

We are interested in learning about the availability of certain data elements in your human resources/payroll records, and evaluating the difficulties associated with adding the data elements not currently available. You indicated that a contract payroll services company prepares your payroll records. If this is not correct, please use the 'Back' button at the bottom of this page to change your selection.

In Column 1, please indicate which of the listed data elements your payroll services contractor maintains as part of the employee records and would be available to report on a quarterly basis. Definitions for these data elements can be found in [Definitions Used in Employer Questionnaire](#). If an item could not be used to describe anyone at your company (for example, you don't have employees who work at more than one location or you don't pay for leave time) check N/A.

In Column 2, if your payroll services contractor does not maintain a data element (i.e, you selected 'No' in Column 1), please indicate if the item is available from other sources in your company.

Q14a. (Column 1) Currently Maintained by Payroll Services Contractor?

- Yes
- No
- NA

Q14b. (Column 2) Available from Other Company Sources

- Yes
- No

Employee's Hours and Earnings

- (a). Regular (straight-time) hours worked
- (b). Premium hours worked
- (c). Paid leave hours taken
- (d). Weeks worked
- (e). Salary paid
- (f). Regular (straight-time) hourly wages paid
- (g). Premium hourly wages paid
- (h). Leave time pay
- (i). Total cash compensation paid
- (j). Total non-cash compensation paid

Employee's Occupation

- (k). Job title
- (l). Employer job code
- (m). Standard Occupational Classification (SOC) Code

Employee's Principal Work Location

- (n). Street address
- (o). City
- (p). ZIP
- (q). County
- (r). State
- (s). Employer site number
- (t). Employee's Time Spent at Alternate Work Locations
- (u). Employee's Gender

Appendix B

Online Employer Survey Questionnaire and Response Options

Q15. If you identified items above that would be very difficult additions to your systems, or you don't know the level of difficulty, please describe some of the important factors contributing to your response. (Text Response)

Q16. If states required any of the data elements above on the quarterly UI wage record reports that are not currently in your systems, how long would it take to add these items to your recordkeeping systems?

- *Less than 6 months* • *1 to 2 years* • *Don't know*
- *6 months to 1 year* • *More than 2 years*

Q17. Introductory Statement to Question (Asked in Texas only)

The Texas Legislature has asked for information on the cost to Texas employers if additional variables were required on the quarterly Unemployment Insurance wage record reports. We know that adding some variables to your reports would cost more than others. To give us a sense of the range of possible costs, please select in column 1 below two data elements that would represent, in relative terms, a lower-cost and a higher-cost addition to your wage record reporting. Then, in columns 2 and 3, please give us your best estimate of the initial set-up and ongoing annual costs to report each of the variables you selected. If you use commercial payroll software, for the purposes of your cost estimate, please assume that the vendor has modified the software to accommodate the variables you have chosen.

The definitions for each of the data elements can be found in [Definitions Used in Employer Questionnaire](#).

Q17(a) & (b). (Column 1) Select a Data Element (a=Lower Cost; b=Higher Cost)

- | | |
|---|---|
| <ul style="list-style-type: none"> • <i>Regular (straight-time) hours worked</i> • <i>Premium hours worked</i> • <i>Paid leave hours taken</i> • <i>Weeks worked</i> • <i>Salary paid</i> • <i>Regular (straight-time) hourly wages paid</i> • <i>Premium hourly wages paid</i> • <i>Leave time pay</i> • <i>Total cash compensation paid</i> • <i>Total non-cash compensation paid</i> | <ul style="list-style-type: none"> • <i>Job title</i> • <i>Employer job code</i> • <i>Standard Occupational Classification (SOC) Code</i> • <i>Employee's Principal Work Address</i> • <i>Employer site number</i> • <i>Employee's Time Spent at Alternate Work Locations</i> • <i>Employee's Gender</i> |
|---|---|

Q17(c) & (d). (Column 2) Initial Set-Up Cost (c=Lower Cost; d=Higher Cost)

- | | | |
|--|---|--|
| <ul style="list-style-type: none"> • <i>\$250 or less</i> • <i>\$500</i> • <i>\$1,000</i> • <i>\$2,500</i> | <ul style="list-style-type: none"> • <i>\$5,000</i> • <i>\$10,000</i> • <i>\$25,000</i> • <i>\$50,000</i> | <ul style="list-style-type: none"> • <i>\$100,000+</i> • <i>Don't Know</i> |
|--|---|--|

Q17(e) & (f).. (Column 3) Ongoing Annual Cost (e=Lower Cost; f=Higher Cost)

- | | | |
|--|---|--|
| <ul style="list-style-type: none"> • <i>\$250 or less</i> • <i>\$500</i> • <i>\$1,000</i> • <i>\$2,500</i> | <ul style="list-style-type: none"> • <i>\$5,000</i> • <i>\$10,000</i> • <i>\$25,000</i> • <i>\$50,000</i> | <ul style="list-style-type: none"> • <i>\$100,000+</i> • <i>Don't Know</i> |
|--|---|--|

Appendix B

Online Employer Survey Questionnaire and Response Options

Q18. If states required additional data elements on the quarterly UI wage record reports, assuming you had those data elements in your human resources/payroll records, how difficult would it be for your company to add the information to the reports submitted?

- *Not Difficult*
- *Slightly Difficult*
- *Moderately Difficult*
- *Very Difficult*

Q19. Difficulty Factors: if response to question 18 was moderately or very difficult, one of the below options was posed.

Q19a. Please describe some of the factors that would make adding these data elements moderately difficult. (Text response)

Q19b. Please describe some of the factors that would make adding these data elements very difficult. (Text response)

Q20. Introductory Statement to Question

Adding required data elements to the Unemployment Insurance wage reports may provide beneficial labor market information to companies and other users. For more information on the benefits and uses of enhanced wage records, please see: [*Potential Benefits and Uses of Enhanced Wage Records*](#). Please rate the importance to your company of the following benefits of wage record enhancement:

Response Options for Each Item of Question 22

- *Not Important*
- *Slightly Important*
- *Moderately Important*
- *Very Important*

Q20. Importance of Benefits

- (a). Better alignment of education and training programs with employer needs
- (b). Enhanced information on labor supply to support economic development efforts
- (c). Accessible information on education and training programs' employment outcomes
- (d). More detailed and timely information on local, regional, and statewide economic conditions
- (e). More localized information on the effects of economic disruptions (recession, natural disaster, etc.)
- (f). Clearer identification of the economic and social needs of local communities
- (g). Reduced employer survey burden through better use of administrative data
- (h). Accurate information for jobseekers and students on career opportunities

Q21. Introductory Statement to Question

Adding required data elements to the Unemployment Insurance wage record reports may raise a variety of concerns for some firms. Please indicate the level of concern adding data elements would raise for your company on each of the following:

Response Options for Each Item of Question 23

- *No Concern*
- *Slight Concern*
- *Moderate Concern*
- *Great Concern*

Q21. Level of Concern

- (a). Requirements to report electronically
- (b). Pulling data from multiple internal systems
- (c). Revisions needed in company payroll software
- (d). Staff time required to compile more data elements
- (e). Staff inexperience with occupational coding of employees
- (f). Confidentiality of reported information
- (g). Duplicative reporting requirements from other government programs
- (h). Penalties for inaccurate or untimely reporting
- (i). All employers not being held to the same reporting standards
- (j). Accommodating inconsistent data definitions used among states

Q22. Do you have any other concerns about adding data elements to the quarterly wage record reports? (Text response)

Q23. Considering the potential benefits and concerns discussed above, do you support or oppose adding data elements to the wage record reports?

- *Strongly Support*
- *Somewhat Support*
- *Neutral*
- *Somewhat Oppose*
- *Strongly Oppose*

Q24. Do you have any additional comments regarding wage record enhancement? (Text response)

Appendix C
Definitions Used in Employer Questionnaire

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Regular hours worked: the number of hours worked, including rest periods and stand-by time, for which a standard (no overtime or shift premium) hourly or salaried rate of compensation is paid. Does not include paid leave time.

Premium hours worked: the number of hours worked, including stand-by time, for which a premium rate of compensation is paid. Includes overtime and hours for which shift differentials are paid such as night, holiday or weekend work. Does not include paid leave time.

Paid leave hours taken: the number of hours of paid time used by employees for vacation, sickness, bereavement, maternity, family care, jury duty, education, meals, military duty, administrative time off, sabbatical, or other personal leave.

Weeks worked: the number of weeks in which the employee worked at least one hour for pay.

Salary paid: the dollar amount of fixed cash compensation paid to an employee, not based on hours worked or production level.

Regular (straight-time) hourly wages paid: the dollar amount of cash compensation paid to an employee based on the number of non-premium hours worked.

Premium hourly wages paid: the dollar amount of cash compensation paid to an employee based on the number of premium hours worked.

Leave time pay: the dollar amount of cash compensation paid to an employee based on the number of leave hours taken.

Total cash compensation paid: the dollar amount of all cash compensation paid to an employee—including salary, regular hourly wages, premium hourly wages, leave time pay, commissions, bonuses, tips, residuals, lump-sum payments, and payments for piece-work, and severance.

Total non-cash compensation: the dollar value of all items of non-cash compensation or remuneration paid to, or on behalf of, an employee before any tax exemptions. This category includes all employer contributions to items such as, but not limited to:

- Insurance benefits—life, health, dental, vision, disability, unemployment;
- Retirement and savings benefits—defined benefit and defined contribution plans;
- Legally required benefits—Social Security, Medicare, federal and state unemployment insurance, and workers' compensation; and
- Other fringe benefits—childcare, adoption, and education assistance; legal services; merchandise; discounts; free meals; personal travel and use of company

Appendix C

Definitions Used in Employer Questionnaire

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vehicles and lodging; gift certificates and gift cards; employee assistance program; death benefits; relocation, and stock options.

Job title: a word or name an employer uses to describe an employee's primary duties or position in the organization. For example, finish carpenter, sales representative, vice president of marketing, or charge nurse.

Employer job code: an alphanumeric code an employer uses to designate specific job classifications within the company.

Standard Occupation Code: a hierarchical, six-digit numeric-coding system used by federal statistical agencies to classify work performed into categories for the purpose of collecting, calculating and disseminating data. National variants of this system are used in several countries. More information on the SOC can be found at <http://www.bls.gov/soc/>.

Principal work location: the location where the employee spent the most paid time. This may be at an office, plant, retail outlet, or residence.

Employer site number: any alphanumeric code used by the employer to designate different establishments or work locations operated by the company, at which employees conduct business.

Employee's time spent at alternate work locations: a tally of the number of hours/days/weeks an employee spends at specific work locations. This may be necessary to determine locality pay subject to local withholding taxes or to determine multi-state tax obligations. It may be limited to locations where the employee spends a minimum amount or percentage of time (e.g., at least 25 percent.)

Appendix D

Categories Assigned to Respondent-Provided Job Titles

“Executive” Titles Grouping

Administrator	Co-Owner, Pharmacist	General Manager
Adminitrator	Co-owner/Financial Manager	General Managaer
Adminstrator	Co-Owner/President	General Manager
Agency owner	Co/owner	General Manager & Treasurer
Agent Owner	Co0owner	General Manager of
Agent/Owner	COO	Operations
Assistant City Manager	CoOwner	General Manager/VP
Assistant Vice President	Corporate Office Manager	General Mgr.
Attorney-owner	Corp. Officer	GENERAL PARTNER
Attorney/Owner	Corporate Administrator	GM
AVP,	Corporate Director	Interim Executive Director
Administration/Accounting	CPA, Business Owner	Jr. Vice President
Bookkeeper/co-owner	DC, Owner	LLC Manager
Boss	Director	LLC Member
Broker/Owner	Director / Owner	LLC Member (owner)
Business owner	Director of Corporate Admin	LLC Member/Owner
Business owner/ President	Director/Owner	LLC MEMEBER
C.E.O.	District Administrator	Manager/Owner
C.O.O.	District Manager	MANAGING DIRECTOR
CAO	ED, CAO	Managing Member
CBO	Employer	Managing
CEO	Enrolled Agent-Vice President	Member/Bookkeeper
CEO/CFO	EVP	Managing Partner
CEO/Owner	EVP/CEO	Managing Principal
CEO/Superintendent	Ex Director	manger/owner
CFO / COO	Exec. Director	mayor
Chairman	Exec. V.P., Operations	Mayor Pro-Tem
Chairman/CEO	Exec./Clinical Director	Member LLC
Chef/Owner	EXEC> DIR.	Member of LLC
Chief Compliance Officer	Exective Director	Member, LLC
Chief Finacial Officer	Executive Administrator	Member/Co-owner
Chief Operating Officer	Executive Director	Member/Owner
City Admin	Executive Director	Office Manager /Partner
City Administrator	Executive Officer	Office Manager Owner
City Manager	Executive Vice President	Office Manager/Owner
Clinic Administrator	Firm Administrator	onwer
CLINIC DIRECTOR	Founder	Optometrist/Owner
Clinical Director	Founder & President	Ownder
Co Owner	Founder and Chairman	Ownder/President
Co Owner / President	Franchise Office Manager	Owner
Co-director	Franchise Owner	Owner - Franchisee
Co-Executive Director	Franchisee	owner -manager
Co-founder	G. M.	Owner / Admin
Co-owner	Gen Manager	Owner / Head Master
Co-owner, Bookkeeping	Gen Mgr	Owner / Manager
co-owner, CFO	Gen Ptr	owner / operator

Appendix D

Categories Assigned to Respondent-Provided Job Titles

Owner / President	Preident/owner	sole proprietor
Owner Manager	Pres	Sr HR Business Partner
Owner Operator	PRES / CEO	Sr Vice President
Owner partner	Pres & CEO	SR VP
Owner, Director	PRES OF GP	Sr. Partner
Owner, President	Pres.	Sr. V.P./Cashier
owner/ Broker	PRES/CFO	Sr. Vice President
Owner/ Director	Pres/Sec	Sr. Vice President & Cashier
Owner/ manager	Preside3nt	Sr. VP/COO
Owner/Administrator	presidecnt	Superintendent
Owner/Agent	President	Town Manager
Owner/Architect	President / CEO	Treasurer and CEO
owner/attorney	President & Accounts Manager	V President
OWNER/BOOKKEEPER	President & CEO	V-P
Owner/Broker	President and CEO	V-President
Owner/Consultant	President of General Partner	V. Pres.
Owner/Controller	President of the Manager	V. President
Owner/Dentist	President-Owner	V.P of Operations
Owner/director	President, CEO	V.P.
Owner/GM	PRESIDENT, CO-OWNER	V.P. of Administration
owner/managaer	President, LLC	V.P. of Operations
Owner/Manager	President, Owner	V.P., Operations
Owner/Member	President/ CEO	V.Pres
Owner/Member/Manager	President/CEO	vic president
Owner/Office Manager	President/Co-Owner	Vice President
Owner/Officer/Treasurer	President/Owner	Vice President - Administratio
Owner/Operator	President/Payroll Adm.	Vice President & COO
Owner/Partner	President/Treasurer	Vice President Administration
Owner/Payroll Admin	Presidernt	Vice President
Owner/Pres	Principal	AdminOperations
Owner/President	Principal Engineer/Owner	vice president of admin
OWNER/SEC/TREAS	Property Manager	Vice President of General Part
owner/secretary	proprietor	Vice President of Operations
Owner/sole proprietor	prresident	Vice President, Operations
owner/treasurer	PT, DPT, PCS President	Vice President/ Secretary
Owner/Veterinarian	Publisher	Vice President/Co-Owner
Owner/VP	Quartermaster	Vice President/Secretary
Owners	Real Estate Principal Broker	Vice President/Secretary Treas
P{resident	Sec/treas Owner	Vice President`
Parish Administrator	Secretary/Owner	Vice- President
part owner	Secretaty/Treasurer--owner	Vice-President
Partner	Senior Managing Partner	Vice-President/Secretary
Partner/ Manager	Senior Vice President	VICEPRESIDENT
Partner/Bookkeeper	Shareholder in Corp	Vise President
Partner/Member	Sole Member/ Owner	VP
Plant Manager	SOLE MGR	VP / General Manager
Practice Administrator	Sole Prop	VP Business

Appendix D
Categories Assigned to Respondent-Provided Job Titles

VP Corporate Office	VP Sec/Treas.	VP/GM
VP of IT	VP-Sales & Marketing	VP/Office Manager
VP of Operations	VP-Secretary	VP/Sec
VP Operations	VP, Info Technology	Vp/sec/treas property manager
VP Ops and Business Development	VP, Operations	VPres
	VP, Secretary	

“Finance” Titles Grouping

3rd Party Accountant	ACCOUNTANT/OFFICE MANAGER	ACCOUNTING MANAGER/CORP SEC
A/P-Payroll	Accountant/Officer	Accounting Manager/HR
ACC MANAGER	Accountant/Payroll	Accounting mananger
ACC9UNTANT	Accountant/Payroll Clerk	ACCOUNTING MANGER
Acccountant	Accountant/Program Manager	Accounting Mgr
Acccounting	Accountant/Snow Tax	Accounting Mgr.
Accountant	Accountin Clerk	ACCOUNTING OPERATIONS MANAGER
Accoountant	Accounting	Accounting Rep
ACCOUNT	Accounting & Bookkeeping	Accounting Representative
ACCOUNT ADMINISTRATOR	Accounting & Business Manager	Accounting Services Manager
Account Clerk	Accounting & Purchasing Manage	Accounting Specialist
Account Manaager	Accounting Admin.	Accounting Specialist IV
Account Manager	Accounting Administrator	Accounting Staff
Accountant	ACCOUNTING ANALYST	Accounting Supervisor
Accountant Controller	Accounting and Finance Assoc.	Accounting Technician
ACCOUNTANT (NON EMPLOYEE)	Accounting and Finance Associa	ACCOUNTING TECHNICIAN 1
Accountant / CPA	Accounting and Payroll	Accounting/Administration
Accountant / Office Manager	Accounting Assist.	Accounting/Bookkeeping
Accountant 2	Accounting Assistant	Accounting/Business Manager
ACCOUNTANT DEPARTMENT	Accounting Assoc.	Accounting/Payroll
Accountant for CPA Firm	Accounting Associate	Accounting/Payroll Manager
ACCOUNTANT FOR THE CORPORATION	ACCOUNTING CLERK	Accounting/Payroll Specialist
Accountant I PR/AP	Accounting Clerk/Payroll	Accountitng Manager
Accountant II	Accounting Clerk/Payroll Admin	ACCOUNTNANT
ACCOUNTANT-EA	Accounting Co-ordinator	ACCOUNTS CLERK
Accountant-SDHS	Accounting Consultant	Accounts Coordinator
Accountant, CPA	Accounting Coordinator	Accounts Executive
Accountant, Payroll III	Accounting Department	Accounts Manager
Accountant's Assistant	Accounting Director	Accounts Payable
Accountant/Administrative Asst	Accounting Director/HR	Accounts Payable
Accountant/Authorized Rep	ACCOUNTING DIVISION MANAGER	Administrator
Accountant/Benefit	Accounting Manager	Accounts Payable Man/Payroll
Accountant/Bookkeeper		Accounts Payable/Payroll Coord
Accountant/Customer Service		Accounts Receivable
		Accounts Specialist

Appendix D

Categories Assigned to Respondent-Provided Job Titles

Accounts Supervisor	Asst Payroll Mgr	Bookkeeping Manager
Acct	Asst to Dir of Finance & Acc	Bookkeeping Supervisor
Acct Mgr	ASST. BOOKKEEPER	Bookkeeper
Acct Supervisor	Asst. Fannin County Treasurer	BOOKKEEPR
Acct.	Asst. Controller	Bookkeeper
Acct. Mgr	AVP & Accounting Manager	bookkeeping
Acctg	BENEFITS & PAYROLL	Bookkeeper
Acctg & Admin Mgr	SUPERVISOR	Books
Acctg Mgr	Benefits Accountant	Budget & Finance Director
Accts Mngr	benefits clerk	Budget & Financial Analyst
Accountant	Benefits Manager	BUSINESS
acting CFO	Book Keeper	MANAGER/BOOKKEEPER
Admin. Assist/Bookkeeper	book keeper- office manager	Business Manager/Comptroller
Admin. Assistant, Bookkeeper	book keeping	Business-Finance Director
Admin. Assistant/Bookkeeper	Book-Keeper	Business/Financial Manager
Administrative	Bookkeeper	C F O
Asst./Bookkeeper	Bookkeeper/Assistant	C P A
Administrator/Bookkeeper	Bookkeeer	C. P. A.
AP	Bookkeeper	C.F.O.
AP/PAYROLL CLERK	Bookkeeper Tax preparer	C.P.A.
AR	Bookkeeper - accounting firm	CAMP COUNTY TREASURER
AR/AP Clerk, Account Manager	Bookkeeper - Owners Niece	Cash Manager
Assistant Accounting Manager	Bookkeeper / Case Manager	CDS Payroll Specialist
Assistant Comptroller	Bookkeeper / Office Manager	Certified Public Accountant
Assistant Controller	Bookkeeper / Treasurer	CFO
ASSISTANT CORPORATE	Bookkeeper financial	CFO / Office Mgr
CONTROLLER	Bookkeeper for the district	CFO & Operations
Assistant Director of Finance	Bookkeeper, Fee Accountant	CFO-CHIEF FINANCIAL OFFICER
ASSISTANT DIRECTOR OF	Bookkeeper,	CFO, CPA
PAYROLL	Secretary/Treasure	CFO/Admin
Assistant Director Payroll Ser	Bookkeeper/Accountant	CFO/Business Manager
Assistant Finance Director	Bookkeeper/Acct.	CFO/Controller
Assistant Financial Controller	Bookkeeper/Admin Asst	CFO/Office Manager
Assistant General	Bookkeeper/HR	CFO/Treasurer
Manager/CFO	Bookkeeper/Office Manage3r	CFO/VP
Assistant Payroll Admin.	Bookkeeper/Office Manager	Chief Accountant
Assistant Payroll Manager	Bookkeeper/Office Scheduling	Chief Accounting Officer
Assistant Payroll Supervisor	C	Chief Appaiser
Assistant Secretary-Treasurer	Bookkeeper/Payroll	Chief Finance Officer
Assistant to the Treasurer	Bookkeeper/Payroll Admin	Chief Financial Officer
Assistant Treasurer	Bookkeeper/Payroll Clerk	Chief Finanical Officer
Associate Fiscal Director	Bookkeeper/Sec	City Accountant
Asst CFO	Bookkeeper/Secretary	City Bookkeeper/Treasurer
Asst City Mgr/CFO	Bookkeeper/Vice Presiden	City Clerk Treasurer
Asst City Mgr/Dir of Finance	Bookkeeper/wife	City Clerk/Treasurer
Asst Controller	Bookkeeping	City Secretary/Treasurer
Asst Payroll Manager	Bookkeeping Contractor	City Treasurer

Appendix D

Categories Assigned to Respondent-Provided Job Titles

Clerk / Treasurer	Department Fiscal	Finacial Officer
Clerk/Treasurer	Administrato	Finance
Company Accountant	DEPUTY CHIEF APPRAISER-	Finance & Accounting
Compensation & Benefits Spec	ACCOUNT	Finance & Donor Services
Compensation and Benefits	Deputy Clerk - Payroll	Finance Administration Clerk
MGR	Director Finance	Finance Administrator
Compensation Specialist	Director of Accounting	Finance Assitant II/Payroll
Component Director, Financial	Director of Accounting & Tax	Finance Associate
Comptroller	Director of Accounting and Tax	Finance Clerk
Computerized bookkeeper	Director of Corporate Accounti	Finance Coordinator
Consulting Bookkeeper	Director of Finanance	Finance Dept
Consulting Corporate Controlle	Director of Finance	Finance Deputy Clerk
Contoller	Director of Finance & Legal	Finance Direcot
Contract Accountant	Director of Finance & Operatio	Finance Director
Contract Bookkeeper	Director of Finance & Staff Se	Finance Manager
Controler	Director of Finance and Admini	Finance Manager/Comptroller
Controll	Director of Finance/Accounting	Finance Officer
Controller	Director of Finances	Finance Specialist
Controller, Maryville Nursing	Director of Financial Reportin	Finance Supervisor
Controller/Human Resource	Director of Global Payroll	Finance Team Lead
Mgr	Director of Payroll	Finance-Officer
Controller/Payroll Manager	Director of Payroll and ESOP	Finance/Payroll Clerk
Corp Accountant/Payroll Coord	Director of Tax and Payroll	Finance/Resource Coordinator
Corp Director of Payroll	Director Payroll Services	FINANCIAL ACCOUNTANT
corp secretary/treasurer	Director, Finance	Financial Admin/Office
Corp. Sec/Treas	Director, Finance & Aamin	Manager
Corp. Secretary & Bookkeeper	Director, Payroll	Financial Administrative Assis
Corp. Treasurer / Personnel Mg	Director, Payroll & Operations	Financial Administrator
Corporate Accountant	DIRECTOR, PAYROLL AND AP	Financial Advisor
Corporate Accounting Manager	Director, Payroll and Tax Spec	Financial Aid Admin
Corporate Controller	Director, Payroll Services	Financial Analyst
Corporate Payroll Director	Director/Payroll	FINANCIAL AND ADMIN
Corporate Payroll Manager	Director/Secretary Treasurer	SERVICES
Corporate Payroll Tax Supervis	Directsor of Accounting	FINANCIAL ASSISTANT
County Auditor	Disbursements Controller	Financial Consultant
County Treasurer	District Accountant	Financial Controller
COURT CLERK/PAYROLL	District Payroll Officer	Financial Coordinator
CPA	Dr of finance	Financial Director
CPA Assistant	Elder/Treasurer	Financial Manager
CPA for Mike E minich	Employment Tax Analyst	Financial Officer
CPA of County Electric, Inc	Enrolled Agent	Financial Planner
CPA office / Payroll mgr	EVP Accounting	Financial Secretary
CPA STAFF	External Accounting Firm	Financial Secretary-Treasurer
Credit Manager / Payroll	Fee Accountant	Financial Secretary/Treasurer
Manag	Fee Accountant/Payroll Admin	Financial Services Director
Department Comptroller	Fianancial Consultant	Financial Services Manager
	Fin Controller	Financial Supervisor Payroll

Appendix D
Categories Assigned to Respondent-Provided Job Titles

Financial Tech.	Manger Payroll	Payroll Admin Assistant
Fiscal Agent	MEMBER/CONTROLLER	Payroll Admin.
Fiscal Director	OFF-SITE PAYROLL SERVICES	Payroll Admin/Benefit Coor
Fiscal Manager	Office & Receivables Manager	Payroll Administration
Fiscal Office Manager	Office Manager-Payroll Admin	Payroll Administrator
Fiscal Officer	Office manager/ Payroll Adm	Payroll Adminstrator
Fiscal Services	Office Manager/Accountant	Payroll Agent
Fiscal Specialist	Office Manager/Bookkeeper	Payroll Analyst
Fisher County Treasurer	Office Manager/Bookkeeper	Payroll Analyst 3
General Accountant	Office Manager/CFO	Payroll and Benefits
GENERAL ACCOUNTING	Office Manager/Controller	Payroll and Benefits Admin
General Accounting Manager	Office Manager/Gen Acctg Mgr	Payroll and Benefits Administr
GLOBAL PAYROLL SPECIALIS	Office Manager/Payroll	Payroll and Educ Coordinator
Hartley County Treasurer	Office Mgr / Payroll	Payroll and Stock Plan Supervi
HOURLY PAYROLL SUPERVISOR	office mgr. bookkeeper	Payroll Assistant
Independent Accountant for PA	Office mgr., bookkeeping	Payroll Associate
INDEPENDENT ACCOUTANT	Office/Accounting Manager	Payroll Benefit Manager
independent bookkeeper	Office/Accounting Mgr	Payroll Benefits Specialist
Interim Accounting	Office/Payroll Manager	Payroll Bookkeeper
Coordinator	Oil & Gas Accounting Superviso	Payroll Clerk
Interim CFO	Operations Director/CFO	PAYROLL CO-ORDINATOR
internal accounting	outside accounting	Payroll Compliance
Internal Auditor	Outside Bookkeeper	PAYROLL CONTROLLER
IT/Payroll Manager	P/R MANAGER	Payroll Coordinator
JUNIOR ACCOUNTANT	PAID BOOKKEEPER	Payroll Department
Junior Accountant/Payroll	Paid Preparer	Payroll Department Supervisor
Lead Accountant	Paroll Admin.	Payroll Dept
Lead Payroll Specialist	Pay/Tax Administrator	PAYROLL DEPT.
Lead Staff Accountant	payables manager	Payroll Deputy
Lead Tax Specialist	Paymaster	Payroll Director
Manager - Payroll	Payroll	Payroll Lead
Manager of Accounting	Payroll Clerk	Payroll Leader
Manager of Disbursements	Payroll / Accounts Receivable	Payroll Manager
Manager of Finance	Payroll & Accounting	Payroll Manger
Manager of Payroll	Payroll & Accounting Manager	PAYROLL MGR
Manager of Payroll and A/P	Payroll & AP manager	Payroll Mgr.
Manager Payroll	Payroll & Ben Administrator	payroll mrg
Manager-Payroll	payroll & benefit manager	Payroll Officer
Manager, BAS	Payroll & Benefits Admin.	Payroll Preparer
Manager, Corp Payroll Services	Payroll & Benefits Administrat	Payroll Processing Manager
Manager, Govt and Project	Payroll & Benefits Coordinator	Payroll Processor
Acct	Payroll & Benefits Manager	Payroll Report Preparer
Manager, Payroll	Payroll & Benefits Supervisor	Payroll Secretary
Manager, Payroll Tax Reporting	PAYROLL ACCOUNT	PAYROLL SERVICE
Manager, Unemployment Tax	Payroll Accountant	Payroll Services
Manager/Accounting	Payroll accountant-bookkeeper	Payroll Services Manager
Manager/bookkeeper	Payroll Admin	Payroll Services/PR Tax Mgr

Appendix D
Categories Assigned to Respondent-Provided Job Titles

Payroll Spec	PR Tax Administrator	Secy/Trsr
Payroll Specialist	PR/GL Accountant	Senior Account Manager
Payroll Specialist - Accounting	Preparer	Senior Accountant
Payroll Specialist, Sr.	preparer of TWC reports	Senior Accounting Clerk
Payroll Specialist/Tax analyst	Project Controller	Senior Accounting Specialist
Payroll Supervisor	Property Accountant	Senior Accounting Associate
Payroll Supv	Recording/Financial Secretary/	Senior Bookkeeper
Payroll Tax	Registered agent	Senior Financial Anaylst
Payroll Tax & Systems Speciali	Reporting Agent	Senior Manager Fin & Admin
Payroll Tax Accountant	REPRESENTATIVE AND	Senior Manager Finance
Payroll Tax Acct	PREPARER	Senior Manager,
Payroll Tax Administrator	Sec / Treas	Acctg&Treasury
Payroll Tax Advisor	Sec & Tres	senior manager, global payroll
Payroll Tax Analyast	Sec Treas	Senior Manager, Payroll
Payroll Tax Analyst	Sec Treasure	Senior Payroll Administrator
Payroll Tax Manager	Sec-Treas	Senior Payroll Specialist
Payroll tax preparer	Sec-Tres	Senior Staff Accountant
Payroll Tax Reporting Analyst	Sec, Tres.	Senior Taxation Analyst
Payroll Tax Specialist	Sec.	Sevretary/Bookkeeper
PAYROLL TAX SUPERVISOR	Sec. Tres	Sr Accountant
Payroll Technician	Sec.-Treas,	Sr Accountant/Manater
PAYROLL-HR	SEC.-TREASURY	SR BOOKKEEPER
Payroll/ HR Manager	Sec./treas	Sr Director of Treasury
Payroll/Account Specialist	Sec./Treas.	SR PAYROLL ADMIN
Payroll/Accountant	SEC/ TREAS	Sr Payroll Group Leader
Payroll/Accounting Clerk	Sec/ Treasurer	Sr Payroll Supervisor
Payroll/Accounting Dept	Sec/Trea	Sr Payroll Tax Analyst
Payroll/accounts payable	Sec/Trea.	Sr Payroll Tax Specialist
Payroll/Accounting Clerk	Sec/Treas	SR PR Tax
Payroll/Admin	Sec/treas LLC	Sr Staff Accountant
Payroll/Benefits Clerk	Sec/Treas.	Sr Tax Accountant
Payroll/Benefits Coordinator	SEC/TREAS. - OFFICE MANAGER	Sr Tax Analyst
PAYROLL/EMPLOYEE BENEFITS	Sec/Treasurer	Sr Tax Specialist
PAYROLL/FINANCE CLERK	Sec/Tres	Sr. Accountant
Payroll/GL Analyst	Sec/Tres.	Sr. Accounting Analyst
Payroll/Office Manager	Secretary - Treasurer	Sr. Accounting Specialist
payroll/payrolltax manager	Secretary / Treasurer	SR. BOOKKEEPER
PAYROLL/PRICE BOOK	Secretary & Treasurer	Sr. Director, Payroll and Taxe
Payroll\Benefits Administrator	Secretary Treasurer	Sr. Finanace Administrator
payrtoll	Secretary-Bookkeeper	Sr. Finance Manager
PR Admin.	Secretary-Treasurer	Sr. Global Payroll Accountant
PR Administrator	Secretary. Treasurer	Sr. Manager Payroll Services
PR Clerk	Secretary/ treasurer	Sr. Payroll Accountant
PR MANAGER	SECRETARY/BOOKKEEPER	Sr. Payroll Administrator
PR TAX ACCOUNTANT	Secretary/Treasurer	Sr. Payroll Analyst
PR Tax Accountant/Specialist	sect/ treas	Sr. Payroll Associate
PR TAX ADMIN	Sect/Treas	Sr. Payroll Manager

Appendix D

Categories Assigned to Respondent-Provided Job Titles

Sr. Payroll specialist	Tax Counsel	Union and Payroll Tax Manager
Sr. Payroll Systems Analyst	TAX DIRECTOR	US Payroll Tax Administrator
Sr. Staff Accountant	Tax Manager	Utility Accountant - Payroll
Sr. Tax Analyst	Tax Matters Member	V-P for Finance and Operations
Sr. VP, Finance & Employment	Tax Operations Analyst	Vice President - Finance
Staff Accountant	Tax Ops Mgr	Vice President - Finance and A
Staff Accountant / Payroll	Tax Preparer	Vice President & Controller
Staff Accountant with CPA Firm	tax preparer / bookkeeper	Vice President Finance
Supervisor--Payroll Accounting	TAX PREPARER, EA, ATP, ATA	Vice President of Finance
Supervisor, District Payroll	TAX SPECIALIST	Vice President, Finance
Supervisor, Payroll Accounting	The Payroll Company	Vice President/Controller
SWec./Treas.	Third Party Accountant	VP - CFO
Tax Accountant	Tqx Manager	VP & CFO
Tax Accountant II - SUTA	Treas.	vp accounting
Tax Accountant SUTA	Treasure	VP Controller
Tax Administrator	Treasurer	VP Finance
Tax Advisor	Treasurer / Office Manager	VP of Finance
Tax Analyst	Treasurer-Controller	VP of Finance & Administration
Tax and Payroll Accountant	Treasurer/Accountant	VP of Finance/CFO
TAX ASSOCIATE	Treasurer/Office Manager	VP Taxation
Tax Compliance Manager	Treasurer/Secretary	VP-FINANCE
Tax Compliance Mgr	Tresurer	VP-Finance/CPA
TAX CONSULTANT	TWC Payroll Administrator	VP/CFO
		VP/Controller

“General” Titles Grouping

Adm	ADMINISTRATIVE ASST.	Alternate Administrator
Adm Asst	Administrative Coordinator	Appraiser/Administrative Secre
Adm. Asst.	Administrative Director	Asset Manager
Admin	Administrative Manager	Asset/Operations Manager
ADMIN ASSIST	Administrative Manger	Assistant
Admin Assistant	Administrative Resource	Assistant Administrator
Admin Asst	Manage	Assistant Business Manager
Admin Asst.	Administrative Secretary	Assistant Chief Appraiser
Admin Mgr	Administrative Services	Assistant City Secretary
Admin Mngr	Manage	Assistant Director
Admin Office Manager	Administrative Services Mgr	Assistant Manager
Admin.	Administrative Shareholder	Assistant Office Manager
Admin. Assistant	Administrative Specialist	Assistant Secretary
Admin. Asst	Administrative Supervisor	Assistant to Margie Aliprandi
Admin. Asst.	Administrative Technician	Assistant Town Secretary
Admin. Director	Administrator Assistant	Assisting Manager
Admin. Mgr.	Administratory	Assitant Office Manager
Administartor	Adminstrative Services	Associate Director
Administration	Manager	asst
Administration Manager	alt admin	Asst Chief Appraiser
Administrative Assistant	Alt Administrator	ASST MANAGER

Appendix D
Categories Assigned to Respondent-Provided Job Titles

Asst Office Manager	corp business manager	Exec Assistant
Asst Secretary	corp sec	Exec Asst
Asst.	Corp Sec.	Exec Sec
ASST. CITY SECRETARY	Corp Secretary	Executive Admin
Asst. Manager	Corp. Sec.	Executive Admin/spouse
ASST. OFFICE ADMIN	Corp. Secretary	Executive Administrative Assis
Asst. Office Manager	Corporate Office Manager	Executive Administrative Asst
Asst. Secretary	Corporate Paralegal	Executive Assistant
Authorize Manager	Corporate Secretary	Executive Asst.
Benefits Specialist	Corporate Secretay	Executive Office Manager
BUS ADM	Corporation Secretary	EXECUTIVE SECRETARY
Bus Mgr	Ctiy Secretary	FGirm Administrator
Business Manager	Data Processing Manager	Front Office Manager
Business	Database Administrator	Hospital Manager
Business Adm	Deputy Chief Appraiser	Housing Administrator
Business Administrator	Deputy City Recorder	Insurance Agent
Business Affairs Manager	Deputy Clerk	IT / Logistics Director
BUSINESS ANALYST	Dir of Business Admin	IT Manager
Business Assistant	Dir of Ops; EA to Pres	Lead Manager
Business Associate	Director of Admin. & HR	LEGAL/CORP.GOV./MGR
Business Director	Director of Admin. Services	Lewis County Clerk
Business Executive	Director Of Administration	Lodge Secretary
Business Manager	Director of Administrative Ser	Management Consultant
Business Manager/Clerk	DIRECTOR OF BUSINESS	Manager
Business Office Administrator	ADMINISTR	Manager - Operations
Business Office Manager	Director of Business Affairs	Manager of Business Admin
Busniess Manager	Director of Business Operation	Manager of Operations
Chief Appraiser	Director of Clinical Operation	Member
Chief of Staff	Director of Operations	Member Manager
City Administration	Director of Programs	Member/Manager
City Clerk	Director of Special Services	Mgr
city sec	Director of Staff Support	MGR ADMIN SERVICES
City Secertary	Director Office Operations	Mgr Administrative Services
City Secretary	Distric technician	Mrs
CitySecretary	Districk Clerk	Municipal Clerk
clerical	District Clerk	non-profit specialist
Clerk	District Clerk / Technican	O PERATIONS M ANAGER
Clerk/ bookkeeper	District Clerk / Technician	Occupational Therapist
Clerk/Technician	District Director	Off. Mgr.
client support	District Employee	Office Manager
Clinic Admin.	District Secretary	Office
CO-OFFICE MANAGER	District Secretary/Treasurer	Office & Project Coordinator
Compliance Manager	District Technician	Office Adm.
Compliance Officer	District's Clerk	Office Adm./ Appraiser
Consultant	Employee	OFFICE ADMIN
Contract Manager	Employee Services Generalist	Office Administration
COPORATE SECRETARY	EPHSWCD District Secretary	Office Administrator

Appendix D
Categories Assigned to Respondent-Provided Job Titles

Office Adminstrator	Operations Coordinator	Secretary General
Office Admmistrator	Operations Director	Secretary of the Corporation
OFFICE ADMN.	Operations Directror	Secretary- Office Manager
Office Assistant	Operations Manager	Secretary/Clerk
Office Assitant	Opereations Manager	Secretary/Dispatch/Wife
Office Clerk	Para Professional	Secretary/Officer
Office Coordinator	Paralegal/Office Manager	Secretary/Technician
Office Manager	Paraprofessional	Secreytar
Office Manager	Personal Secretary	Secutary
Office Manager - Secretary	Personnel Supervisor	Secy
Office Manager/Associate	Prac. Administrator	Senior Administrative Manager
OFFICE MANAGER/BA	Practice Admin	Senior Adminitratior
Office Manager/Consultant	Practice Manager	Senior Associate
Office Manager/Paralegal	Program Coordinator	Senior Mgmt. Analyst
Office Mananger	PROGRAM DIRECTOR	Senior Staff at Jerry Love CPA
Office Mangager	Program Manager	Site manager
Office Manger	Project and Operations Manger	Small Business Consultant
office mansger	Project Manager	Special Projects Manager
Office Mgr	Quality Manager	Sr. Manager, Shared Services
office mgr.	Realtor	Staff
OFFICE MNGR	receptionist	STAFF ASSISTANT
Office Personnel	Recorder	Store Mgr
Office Secretary	Recorder/Clerk	Supervisor
Office Supervisor	Report Preparer	SWCD Clerk/Bookkeeper
Office Supply	Representitive	SWCD Office Manager
Office Volunteer	Resource Conservationist	Systems Administrator
Office/Business Manager	Retail Manager	Systems Coordinator
Office/Project Manager	Safety Director	Tax Assessor Collector
Officer	Sec	Technical Assistant
Officw Administrator	Secetary	Town Clerk
Office Manager	Secetrary	Town Secretary
Operating Manager	Secratary	Twon Secretary
Operations	Secretary	water suprentendent
Operations Assistant	Secretary	

“Human Resources” Titles Grouping

ACCOUNTANT / HR SPECIALIST	ACCOUNTING, PAYROLL,	Assistant HR Manager
ACCOUNTANT/HR	HUMAN RES	Assistant Manager, HROD
Accountant/HR Coordinator	Accounting/HR	AVP Human Resources
Accounting / H. R. Manager	Accounting/HR Manager	Benefit & Compensation
Accounting / HR Director	Accounting/HR Supervisor	Manager
Accounting & HR Manager	Accounts Payable/HR Coord.	Billing Manager/HR
Accounting and HR	admin asst/HR	Bookkeeper and HR Clerk
ACCOUNTING AND HR MGR.	ADMINISTRATIVE	Business and H.R. Manager
Accounting Mgr/HR	ASSISTANT/HR	Business Manager/HR
Accounting, HR, Admin	Assistant Director of HR	Businesss / HR Manager

Appendix D
Categories Assigned to Respondent-Provided Job Titles

CF & HR Officer	Director, Payroll & Craft Bene	HR Busines Partner
CFO, HR	Employee Benefits & Payroll Ad	HR Clerk
CFO/HR Director	Exec Asst./Human Resources	HR CONSULTANT
Chief Human Resources Officer	Finance & HR Manager	HR Coordinator
Chief Talent Officer	Finance/HR	HR Coorinator
City Secretary/ HR	Finance/HR Manager	HR Dept
City Secretary/HR Manager	Finance/HR Supervisor	HR Director
Controller - Director of HR	Finance/Personnel Director	HR Generalist
Controller & HR Director	Financial & HR Director	HR Generalist
Controller/HR Mgr	H C Admin	HR Lead
CONTROLLER/HR DIRECTOR	H R Administrator	HR Manager
Controller/HR Manager	H R Director	HR Manager / Bookkeeper
Corporate HR & Safety Manager	H R Manager	HR Manager Utah Division
Corporate HR/PR	H.R. Administrator	HR Manger
Corporate Human Resource Manag	H.R. Director	HR Mgr
Dir of Acct & Human Resources	H.R. Manager	HR Payroll Administrator
Dir of HR	H.R.Clerk	HR Payroll Manager
Dir. of HR & Admin. Svcs.	H/R	HR Representative
Dir., HR	H/R ADMINISTRATION	HR Secretary
Director - HR, Safety & FSO	H/R Assistant Mgr	HR Specialist
Director - Payroll/Employee Be	H/R Payroll	HR Supervisor
Director HR	HR	HR Systems Analyst
Director Human Resources	HR / Office Manager	HR Tech
Director of Accounting & HR	HR / Payroll	HR VP
Director of Benefits	HR / Payroll Administrator	HR-Director
Director of Employee Services	HR / Payroll Manager	HR, Director
Director of Finance & HR	HR & COMMUNICATIONS	HR, VP
DIRECTOR OF FINANCE AND HR	MANAGER	HR/ Accounting
Director of HR	HR & Finance Manager	HR/ Payroll Manager
Director of HR & Administratio	HR & Payroll	HR/Accounting
Director of HR & Operations	HR & Payroll Admin	HR/Accounting Manager
Director of HR & Operatios	HR & Payroll Manager	HR/Accounts Payable
Director of HR & Payroll	HR Admin	HR/AP Director
Director of HR/Payroll	HR Admin. Assistant	HR/BENEFITS ADMINISTRATOR
Director of Human Resources	HR Administrative Assistant	HR/Business Office Manager
Director of Office Mgmt./HR	HR Administrator	HR/Finance Clerk
DIRECTOR OF OPERATIONS/HR	HR Adminstrator	HR/Office Mgr
Director of People Operations	HR Advisor	HR/Payroll
Director of Personnel	HR Analyst	HR/Payroll Administrator
Director of uman Resources	HR AND ACCOUNTING	HR/Payroll Clerk
Director Payroll and Benefits	MANAGER	HR/Payroll Manager
Director, HR	HR and Office Coordinator	HR/Payroll Specialist
Director, HR and Safety	HR Assistant	HR/PR
DIRECTOR, HUMAN RESOURCES	HR Asst. Manager	HR/PR Administrator
	HR BENEFIT COORDINATOR	HR/PR Clerk
	HR Benefits/AP Supervisor	HR/PR Manager
	HR Bookkeeper	HR/Safety Manager

Appendix D
Categories Assigned to Respondent-Provided Job Titles

HR/SECRETARY	Human Resources Director	Payroll Tech and HR
HRGeneralist/Payroll	Human Resources Generalist	Payroll/HR
HRIS Admin	Human Resources Manager	PAYROLL/HR ADMINISTRATOR
HRIS Director	Human Resources	Payroll/HR Coordinator
HRIS Manager	Representative	Payroll/HR Specialist
HRIS Manager-Benefits	Human Resources Specialist	Payroll/Human Resources
Coordina	Human Resources Supervisor	People Operations Specialist
HRIS Specialist	Human Resources Technician	Personnel
HRM	Human Resources/Payroll	Personnel Administrator
Human Resouces / Payroll	Human Resources/Payroll	Personnel Manager
HUMAN RESOURCE	Manage	Recruiting Manager
Human Resource / Payroll	Human Resource Manager	Senior Director Human
Human Resource Admin	Humane Resource Generalist	Resource
Human Resource Administrator	Lead HR/Payroll Specialist	Senior HR Administrator
Human Resource and Payroll	Manager Compliance & HR	Sr Director of HR
Adm	Manager Human Resource	Sr. Director of HR/PR
Human Resource Assistant	Payroll	Sr. HR Coordinator
Human Resource Coordinator	Manager of Accounting & HR	Supervisor- Payroll/HRIS
HUMAN RESOURCE DIRECTOR	Manager, Employee Experience	SVP - Human Resources
HUMAN RESOURCE MANAGER	Manager, HR Business Partner	SVP Human Resources
Human Resource Manger	1	Talent Operations Manager
Human Resource Specialist	Manager, Human Resources	Training/HR Manager
Human Resource Specialist II	Office / HR Manager	Vice President, Human
Human Resource Staff	OFFICE MANAGER-HR	Resource
Assistant	MANAGER	Vice President/Human
Human Resource-Payroll	Office Manager/HR	Resources
Manager	Office Manager/HR	VP - Finance/Human Resources
Human Resources	Coordinator	VP - Human Resources
Human Resources / Accounting	Office Manager/Human	VP - VMS/HR/Accounting/IT
Human Resources & Admin	Resources	VP / HR Manager
Human Resources	Office Manger/ HR	VP Finance & HR
Administrator	Payroll / Benefitis	VP Finance and HR
Human Resources and	Payroll / HR	VP HR
Payables	Payroll / HR Administrator	VP HR + compliance
Human Resources and Payroll	Payroll & HR	VP Human Resources
Human Resources Assistant I	PAYROLL & HR MANAGER	VP of HR
Human Resources Clerk	Payroll and Benefits Mgr	VP Of HR and Finance
Human Resources Consultant	Payroll and HR Supervisor	VP, HR
Human Resources Coordinator	Payroll Manager/HR	VP, Human Resources &
	Coordinator	Training

Appendix D
Categories Assigned to Respondent-Provided Job Titles

“Other” Titles Grouping

1	Dyer	Mr.
56	EA	Mrs.
AGENCY RESOURCES	Electrical Engineer	Ms
Agent	EVP of Administrative Services	MURCHET
Alexiev	Fakheri	n/a
Alvarado	Fire Chief	NA
American Legion	FMS Agent	Nigbur
asdf	Fullen	no title
Asssistant District Attorney	Gedeon	Nobody
ATTORNEY	GIS SPECIALIST	None
Attorney at Law	Gray	none of your business
Authorized Agent	guess	Northwest Youth Corps
Bates	Hawkins	OMGR
Blake	HAYES	Ortiz
Blasingame	head of household	Owners's wife
Boone	Hoang	Paralegal
Brunn	Home Owner	Parking Administrator
Bubel	Homemaker	Pastor
BYBEE	homeowner	PC
Casetta	Household employer	Penberthy
Cashier	household owner	Perez
Cate	Howard	personal
Cawthon	husband	Pharmacy Manager
CCO	Individual with domestic help	physician
CHRO	jachim	Pickel
CHRS	KAHLICH	Pitpitan
CIO	Kaplan	POD Specialist - Comp&Ben
City Recorder	Lampart	Programmer/Analyst
Clayton	LAW OFFICE ADMINISTRATOR	Pruett
CMIS	LCMHC	Psychologist
Community Director	LCPC	RAA
Computer Operations	Legal Administrator	Reporting Agent
Specialist	Library Director	Residential Support Coord.
CONRAD	LTP	Riordan
Contractor	Managing Attorney	Risk Manager
Court Executive Officer	MBA - Business Consultant	Robinson
CP	MBR	SALT Manager
Dad	MCA	Senior Researcher
Daughter	McAdoo	Shareholder
Davis	MD	Sir
DC	Melum	Software Support
Dentist	Milstead	Administrator
Director, Total Rewards	Miya	Sole member
Doughty	Morales	Son
Dr.	Mother	spouse
Drake	MR	System Administrator

Team Resources
Todman
Trustee
Verduzco

visnosky
Vrana
What
wolf

Working Mother
xx
Yep
York

Appendix E

Potential Benefits and Uses of Enhanced Unemployment Insurance Wage Records

To a great extent, the ability of every state's economy to consistently perform at high levels depends on the efficiency of the labor market—the ability to quickly move individuals with the right skills to the right jobs. For this to happen, the participants in the market—jobseekers, employers, employees, educators, students, policy makers—must have accurate, timely, and geographically specific information about the labor market in order to make effective decisions. Sound decisions regarding careers, jobs, education, business expansion and contraction, and taxes and revenues all can hinge on accurate, valid labor market information. Much of the available information supporting these decisions is produced by federal and state agencies based on surveys of employers and households. As federal and state budgets have tightened, surveys have often been among the first activities curtailed—meaning less reliable information produced for fewer geographical areas. Lack of current, accurate, detailed data at all geographic levels has led to disconnections between labor market demand and supply, which in turn has added to unemployment, underemployment, and unfilled jobs.

Similarly, the public's wise investment of resources in education and job training can be critical to providing the necessary labor needed for the labor market to grow. The most critical piece of infrastructure necessary to assess the labor market alignment of educational programs is the ability to determine post-completion outcomes: did graduates get a job, was the job related to their education, and did the program enhance their earnings and employment capacity?

The most effective, cost efficient approach to improving the information infrastructure to support these important decisions may be to build on the existing, robust Unemployment Insurance (UI) wage record administrative database. By adding a few new variables (e.g., pay by type, hours worked, payroll job title, and primary worksite) to the quarterly employer UI wage record report, thus creating an “enhanced” UI wage record, states would have the foundation for a comprehensive labor market decision and accountability support system.

An enhanced UI Wage Record System could benefit employers and employees by:

- *Promoting a properly prepared labor supply for critical needs*
- *Reducing/consolidating employer reporting requirements. Currently, employers are requested to provide hours and occupational data to a number of government and private agencies. An enhanced wage record system could consolidate the collection of data across programs and reduce the survey burden on employers.*
- *Enhancing economic development efforts. Timely and accurate data on the state workforce are necessary to recruit and retain businesses. These new metrics will help employers to locate the talent they need, resulting in better alignment between workers and jobs.*

Appendix E

Potential Benefits and Uses of Enhanced Unemployment Insurance Wage Records

- *Better informing labor utilization practices*
- *Providing easily accessible information on the going rate of compensation in local communities and occupations*
- *Facilitating the ability to hold education and training providers accountable for their performance in measures such as the relatedness of program of study to employment outcomes*
- *Enabling more timely matching of displaced workers with available job openings*
- *Adjusting UI benefits to the amount of hours worked*

An enhanced UI Wage Record System could benefit the public by:

- *Providing consumer information to individuals seeking different education and training pathways*
- *Supporting career counselors to guide individuals in making informed education and career decisions and increase the talent pool of workers for high-growth and high-wage occupations*
- *Helping students and their families to better decide where and what to study, and how much to spend and/or borrow to achieve a degree by showing them what degrees will give them the best chance to get a job and earn a strong wage upon graduation*
- *Facilitating faster matching of unemployed workers to available job opportunities.*
- *Providing the public clear, understandable information on the net return on higher education investment by degree, by major and by institution*
- *Illuminating the supply and demand of labor in a field of study, in both local and state labor markets*

An enhanced UI Wage Record System could benefit state and local workforce agencies; other agencies that address education, disabilities, vocational rehabilitation, health and human services, housing, transportation, and workers compensation; and policy makers, by:

- *Creating a timely state and local data base of industry, geography, and occupation-specific wage data*
- *Helping to measure the effects of policy change on labor market participants*
- *Assisting decision-makers to judge cost effectiveness of education and workforce training programs, including student loan risk assessment and potential return on investment*
- *Increasing understanding of employment trends in non-traditional occupations and gender equity*
- *Facilitating better allocation of resources to help programs serve target populations, designated industry clusters, and related economic development goals*

Appendix E

Potential Benefits and Uses of Enhanced Unemployment Insurance Wage Records

- *Improving efficiency in determining the critical factors in the labor supply/demand equation*
- *Providing timely and accurate labor market trend information for program planning and administration*
- *Helping to identify communities that are prospering and those falling behind*
- *Supporting more accurate forecasts of the effects of policy changes and economic events*
- *Facilitating research on a wide-range of economic topics such as: worker mobility by occupation, job-to-job flows for displaced workers, growth in part-time work, commute patterns, longitudinal employment retention, wage gains, career ladder/progressions, and employers' use of overtime versus new hiring over the economic cycle*

Prepared for the
Workforce Information Council
by the
Administrative Wage Record
Enhancement Study Group



September 2015