

February 2023

Enhancing Florida's Wage Records:

PAY RATE,
WORK LOCATION,
AND OCCUPATION



BILL & MELINDA
GATES *foundation*



||| CICERO INSTITUTE

Table of Contents

Executive Summary.....	4
About This Project.....	7
Enhanced Wage Records Overview	8
Background on Wage Records	8
Background on Enhanced Wage Records.....	10
Benefits of Enhanced Wage Records.....	11
Hourly Pay Rate Benefits.....	14
Primary Work Location Benefits	15
Occupation Benefits	16
Costs of Enhanced Wage Records.....	17
State Agency Costs	17
Employer Costs	18
Current State Of Florida’s Wage Records.....	20
Florida’s Employer Landscape	20
Data Flow	21
Collection	21
Distribution	22
Uses	24
Governance	25
Federal Statute	25
State Statute.....	25
Data-Sharing Agreements.....	25
Implementation	26
Change Management	26
State Agencies	26
Employers.....	27
Policymakers	28
Potential Approaches.....	29
Likely Workstreams.....	30
Statutory Changes.....	30
Selecting Additional Data Elements	30
ROI for Enhanced UI Options.....	31
Objective 1: Hourly Pay Rate.....	32
Option 1.1: “Hourly Pay Rate”	32
Option 1.2: “Hours Worked”	34
Option 1.3: “Hours Paid”	37
Option 1.4: “Hours Worked” and “Wages Earned”	38

Table of Contents

continued

Objective 2: Primary Work Location.....	39
Option 2.1: "Zip Code of Primary Work Location"	39
Option 2.2: "Address of Primary Work Location"	40
Objective 3: Occupation.....	41
Option 3.1: "Job Title"	41
Option 3.2: "SOC Code or Job Title"	42
Option 3.3: "SOC Code"	43
The Jobs and Employment Data Exchange (JEDx) Model	44
Other Data Sources For Pay Rate, Work Location, Or Occupation	45
Workers' Compensation.....	45
National Association of Manufacturers.....	46
Equifax: The Work Number.....	46
Appendices	47
Appendix A: Current Florida Reemployment Assistance Forms	47
Appendix B: Stakeholder Convening Attendees.....	49
Appendix C: Stakeholder Convening - Support for Enhancing Florida's Wage Records	50
Appendix D: Stakeholder Convening - Top Benefits....	52
Appendix E: Stakeholder Convening - Follow-Up.....	52
Appendix F: Stakeholder Convening - Presentation Deck.....	54
Appendix G: Employee-Specific Wage Record Data by State	57
Appendix H: State Enhanced Wage Records Narratives.....	59
Appendix I: Enhanced Wage Record Data Applications.....	64
Appendix J: Glossary of Acronyms.....	67
Appendix K: Bibliography.....	72
About the Authors	74



Executive Summary

The need for a qualified workforce has never been more acute in Florida. For decades, Florida businesses have desired better labor market information to effectively recruit and retain talent; Florida education and workforce training programs have desired better data to evaluate student outcomes; Florida students and workers have desired better information to make informed education and career decisions; and finally, Florida's legislative leadership has desired a more unified workforce system to help Floridians achieve economic self-sufficiency.

To take steps to solve these challenges, the Florida legislature passed House Bill 1507, also known as the **2021 Reimagining Education and Career Help (REACH) Act**, requiring the Florida Department of Education (DOE), the Florida Department of Economic Opportunity (DEO), and the Florida Governor's REACH Office to establish enhanced connections between education and employment records to measure or verify the placement of graduates of Florida's workforce and public postsecondary programs.¹ Additionally, in 2019, Governor DeSantis wrote an executive order titled "Charting a Course for Florida to Become Number 1 in the Nation in Workforce Education by 2030 and Ensuring Florida Students are Prepared for the Jobs of the Future," which established an audit of Florida's career and technical education system to make sure it aligns with market demands.²

Florida currently requires employers to report employees' names, social security numbers, and total wages once per quarter for the reemployment assistance program. This wage data is used for many purposes other than reemployment assistance, including measuring the success of former participants in state education and workforce development programs, helping educators and parents better prepare

¹ Money-back Guarantee Program, Fla. Stat. § 1011.803 (2022); Implementation of the federal Workforce and Opportunity Innovation Act, Fla. Stat. § 445.003 (2022).

² Office of Governor Ron DeSantis, Exec. Order No. 19-31 (January 30, 2019).

and counsel students, and providing useful labor market information to employers.

Enhancing Florida's wage records with a few additional data elements would allow the state to provide better labor market information. **DOE, DEO, and the Governor's REACH Office have honed in on three wage record enhancements that would be particularly helpful** to support analyses desired by a wide variety of stakeholders, including employers, education and training providers, economic development organizations, government agencies, policymakers, workers, learners, and taxpayers. The data enhancements would also help the state carry out the goals of the REACH Act. These three wage record enhancements are:

- 1. Hourly pay rate.** The only individual-level earnings data currently on Florida's wage records is total quarterly wages paid to each employee. This makes it difficult to compare earnings data because, for instance, two employees would have the same quarterly earnings if one works 520 hours for \$10/hour and the other works 40 hours for \$130/hour. The principal benefit of collecting pay rate data would be the ability to accurately compare wages among different occupations, industries, locations, education type, etc.
- 2. Primary work location.** Every employer in Florida has a registered headquarters location, but most large employers have multiple locations and/or remote employees. Data on each employee's primary work location and remote work would create truly local labor market information. They could help DEO reduce reemployment insurance benefit fraud, help the Florida Department of Revenue verify parental information for child support services, and reduce employer reporting burden on surveys that collect worksite location information.
- 3. Occupation.** Employers' Federal Employment Identification Numbers (FEINs) can currently be linked with a North American Industry Classification System (NAICS) code describing the employer's industry. However, individuals can have many different jobs within the same industry. For example, a graduate with a communications degree could be working at Publix as a cashier or as the Director of Communications. Employers and educators want to know information about individuals' skills, which map much more cleanly to occupation than industry.

Several options exist for collecting these data, each with its own advantages and disadvantages. Furthermore, several change management and implementation path options exist to begin collecting these data. **All paths to enhanced wage records will require a change to Chapter 443 of the Florida Statutes**, which gives the Florida Department of Revenue the authority to collect wage record data. Several interagency data-sharing agreements that govern the dissemination of these data would also require updates.

As with most system-wide changes, these benefits come with upfront costs for all stakeholders, primarily:

- 1. Employers**, which would need to create the technology and staff infrastructure to report additional information on their reemployment assistance tax filings;
- 2. State agencies (and ultimately, taxpayers)**, which would need to collect, clean, validate, code, analyze, and regulate the additional information on the wage records, including system updates and maintenance, staff training and extra time, employer outreach and support, and stakeholder management; and
- 3. Policymakers**, who would need to craft and pass legislation to create additional authority for state agencies, and manage stakeholders.

However, the **long-term benefits of these data would likely outweigh upfront costs** to employers and the state by facilitating:

1. **A workforce more aligned with employer needs** due to heightened investments in Florida's best education and workforce training programs;
2. **Better labor market information** for Florida's employers, workers, students, and families;
3. **Improved oversight of key state programs**, including reemployment assistance, child support, and labor market information systems; and
4. **Lower employer reporting burden** through more streamlined state labor market data collection.

On December 5, 2022, the Florida Departments of Education and Economic Opportunity along with the Executive Office of the Governor's REACH Office, supported by funds from the Bill and Melinda Gates Foundation, hosted a convening of a broad set of stakeholders including agency leaders, REACH Office colleagues, House and Senate staff, and employer representatives. In that conference, polls were taken showing 58% support among convening participants for enhancing Florida's wage records coming into the convening, and **88% support coming out of the convening** (after spending a day learning more about the benefits and costs associated with the enhancements).

While many states already collect additional data elements on wage records, few, if any, have a data infrastructure that links education data to wage records like Florida recently created with the Education Meets Opportunity Platform (EMOP) and has had for decades in the Florida Education and Training Placement Information Program (FETPIP) system. With enhanced wage data, Florida would be among the first states that could accurately determine whether graduates work full-time or part-time, what hourly wages they receive, and what occupations create the best wages. **Florida would become a national leader** in providing its taxpayers with clear information on the return they do or do not receive on their investment in public education and workforce training programs.





About This Project

This report is the product of a Bill and Melinda Gates Foundation grant for the Florida Department of Education to research “policy options, technical procedures, and implementation paths to collecting occupational title and/or Standard Occupational Classification (SOC) code data on unemployment insurance (UI) wage records.” Over the course of this research, Florida stakeholders identified that pay rate and work location data would be valuable in addition to occupation data.

To learn about the benefits, costs, and barriers to implementing enhanced wage records in Florida, this research engaged a wide variety of stakeholders who report, collect, analyze, and consume wage record data in Florida; have experience implementing enhanced wage records in other states; and have otherwise researched or written about enhanced wage record activities as part of consulting or non-profit work.³ Core partners in this research include the Florida Department of Education, the Reimagining Education and Career Help (REACH) Office of the Executive Office of the Florida Governor, the Florida Department of Economic Opportunity, PAIRIN, the Cicero Institute, and SkillsEngine. Our efforts have been supported by the Florida Department of Revenue and the U.S. Chamber of Commerce Foundation.

The Florida Department of Education convened Florida stakeholders in December 2022 for feedback on a working copy of this paper. A summary of the convening’s attendees and results can be found in Appendices B through F.

³ By October 2022, the research team had interviewed 17 colleagues across Florida, including 3 employer representatives; 4 colleagues from other states; 6 colleagues from national organizations, including 3 employer representatives; and reviewed 28 documents published on this issue from 1990 to 2022. At the December 2022 stakeholder convening, 10 colleagues from Florida agencies, 5 employer representatives, 4 colleagues from other states, and others gave supplementary feedback on a working draft of this paper. See Appendix B: Stakeholder Convening Attendees for more information.



Enhanced Wage Records Overview

Background on Wage Records

The Social Security Act of 1935 requires that the fifty states, Puerto Rico, the Virgin Islands, and the District of Columbia administer unemployment insurance (UI) to provide workers whose employment is terminated and meet certain criteria with temporary financial assistance. States require employers to report employees' names, social security numbers (SSNs), gross wages, and taxable wages for each fiscal quarter.⁴ Each employer's Federal Employer Identification Number (FEIN) is also included in the wage record report. In Florida, employers provide quarterly wage record reports to the Department of Revenue (DOR), whereas the Department of Economic Opportunity (DEO) distributes reemployment assistance benefits. Florida's UI program is called reemployment assistance (RA).

Florida agencies use wage records for many purposes outside of UI administration. The Department of Education (DOE) uses wage records for workforce data in the Florida Education and Training Placement Information Program (FETPIP), "the purpose of which is to compile, maintain, and disseminate information concerning...measures of success of former participants in state educational and workforce development programs."⁵ The information in FETPIP is part of the performance accountability process for Florida's K-20 system and "helps educators and parents better prepare and counsel students for success in their future education or career choices."⁶ For example, the State University System of Florida (SUS) uses FETPIP data to assess graduates' employment and earnings outcomes, which influences the amount of performance funding each institution receives. Performance funding for the Florida College System (FCS) and Florida's district postsecondary institutions (technical colleges and technical

⁴ With the exception of Illinois, where reporting occurs monthly. Workforce Information Council's Administrative Wage Record Enhancement Study Group, *Enhancing Unemployment Insurance Wage Records - Potential Benefits, Barriers, and Opportunities: Final Observations and Recommendations*, September 2015, 8-13, https://www.bls.gov/advisory/bloc_charter.htm.

⁵ Florida Education and Training Placement Information Program, Fla. Stat. § 1008.39(1) (2022).

⁶ "Florida Education & Training Placement Information Program (FETPIP)," Florida Department of Education, accessed October 28, 2022, <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/>.

education centers) uses wage records to assess graduate earnings as well.⁷ The Child Support Program in DOR uses wage records to verify parents' earnings when determining child support payments, and DEO uses wage record data to produce the state of Florida's official labor market information (LMI) through a partnership with the U.S. Bureau of Labor Statistics (BLS).⁸

DEO also uses Florida's wage record data to inform many federal programs. DEO shares and receives wage records through the State Wage Interchange System (SWIS), an interstate wage record data-sharing system administered by the U.S. Department of Education and the U.S. Department of Labor (DOL) to help states assess and comply with reporting requirements for programs under the Workforce Innovation and Opportunity Act (WIOA).⁹ DEO's Bureau of Workforce Statistics and Economic Research also uses the wage record data to produce state and local economic data for:

- The Quarterly Census of Employment and Wages (QCEW),
- The Occupational Employment and Wage Statistics (OEWS) program,
- The Current Employment Statistics (CES) program,
- The Local Area Unemployment Statistics (LAUS) program,
- The BLS Multiple Worksite Report,
- The U.S. Census Bureau's Longitudinal Employer-Household Dynamics (LEHD) program, and
- BLS for additional processing related to state economic data programs.¹⁰

In addition, wage records can be a more cost-effective, comprehensive, accurate, and frequent source of employment information than employer surveys. They exclude some workers, such as self-employed workers, employees of religious organizations, elected officials performing government services, and others but wage records contain employment information for more than 9 million workers in Florida, or about 89 percent of the workforce.¹¹ Employers must submit wage reports every quarter or face penalties, and the data are often more accurate than surveys since they are often pulled directly from payroll data. In addition, DEO only has the capacity to survey about 10 percent of employers each year with the OEWS survey and, like other states, has dropping employer survey response rates.¹²

7 Funds for operation of workforce education programs, Fla. Stat. § 1011.80(7)(b)(2) (2022); Florida College System Program Fund, Fla. Stat. § 1011.81(2)(b) (2022).

8 "Employment Projections," Florida Department of Economic Opportunity, accessed October 28, 2022, <https://www.floridajobs.org/workforce-statistics/data-center/statistical-programs/employment-projections>; "State College Projections Portal," Florida Department of Economic Opportunity, accessed October 28, 2022, <https://www.floridajobs.org/workforce-statistics/products-and-services/state-colleges-projections-portal>.

9 Jenna Leventoff, "State Wage Interchange System: Better data for stronger workforce programs," *National Skills Coalition*, August 20, 2019, 1, <https://nationalskillscoalition.org/resource/publications/state-wage-interchange-system-better-data-for-stronger-workforce-programs/>.

10 James Heckman (Bureau Chief, Workforce Statistics and Economic Research, Florida Department of Economic Opportunity) in discussion with the authors, March 21, 2022.

11 "Florida Reemployment Tax," Florida Department of Revenue, accessed October 28, 2022, <https://floridarevenue.com/taxes/taxesfees/Pages/reemployment.aspx>; As of Quarter 2, 2022, DEO reports 9,446,437 workers in Florida. James Heckman (Bureau Chief, Workforce Statistics and Economic Research, Florida Department of Economic Opportunity), email message to the authors, October 5, 2022.

12 James Heckman (Bureau Chief, Workforce Statistics and Economic Research, Florida Department of Economic Opportunity), online communication with the authors, October 10, 2022.

Background on Enhanced Wage Records

Currently, Florida's wage records include employee name, employee SSN, gross wages, and taxable wages paid to the employee in the fiscal quarter. Enhanced wage records would include employee-specific data elements other than these. In a recent BLS survey, states with enhanced wage records said primary drivers for the enhancements include "occupational trend analysis, education and job training evaluation, UI fraud prevention, and support of the governor."¹³ The most common supplemental employee-specific data titles found in the study were "Hours Worked" (9 states or jurisdictions) and "SOC Code/Job Title" (8 states or jurisdictions).¹⁴

The survey found that 38 states or jurisdictions use a total of 74 data titles to describe supplemental employee-specific data elements they collect or plan to collect, and that even if multiple states use the same data titles, it's unlikely that they use the same data definitions for that title.¹⁵ For example, South Carolina defines "Hours Worked" simply as "The number of hours the employee worked in the reporting period," but Idaho's definition lists 13 instances of work-related time that should not count toward the "Hours Worked" total. And D.C. defines hours worked as including "all time employees are required to be on the employer's premises, on duty, or at a prescribed place; are permitted to work; are required to travel in connection with the business of the employer; or wait on the employer's premises for work."¹⁶ These variations make it difficult to compare data among states.

The Jobs and Employment Data Exchange (JEDx) initiative from the U.S. Chamber of Commerce Foundation hopes to reconcile such enhanced wage record data variation among states.¹⁷ They have begun work to identify potential for consolidation among different types of reports, such as the 53 state and jurisdiction wage record reports, 53 state and jurisdiction New Hire reports, and 20 or more federal LMI collections from BLS, Census, and other agencies. Doing so would reduce employer reporting burden and improve the usability of labor market data.

Many other national initiatives advocate for enhanced wage records or improved LMI as well. Some of these include the National Association of State Workforce Agencies, which advocates for investments in state-driven LMI data infrastructure; the Workforce Information Advisory Council of the BLS, which recommends that states implement enhanced wage records;¹⁸ the College Transparency Act from Senator Bill Cassidy, which would require the National Center for Education Statistics to maintain a data system with post-collegiate outcomes for postsecondary students;¹⁹ and the Student Right to Know Before You Go Act from Senator Marco Rubio, which also calls for post-graduate higher education outcomes data.²⁰ Though national legislation may get stuck in gridlock, states can take their own steps to improve LMI.

13 BLS LMI Oversight Council, *An Inventory of Employee-Specific Data*, 10.

14 BLS LMI Oversight Council, *An Inventory of Employee-Specific Data*, 6.

15 BLS LMI Oversight Council, *An Inventory of Employee-Specific Data*, 5.

16 BLS LMI Oversight Council, *An Inventory of Employee-Specific Data*, 51-53, 71.

17 "Jobs and Employment Data Exchange (JEDx)," U.S. Chamber of Commerce Foundation, accessed October 28, 2022, <https://www.uschamberfoundation.org/JEDx>.

18 Workforce Information Advisory Council, *Enhanced Unemployment Insurance Wage Records Subcommittee: Expedited Recommendations 2020*, August 2021, <https://www.dol.gov/agencies/eta/wioa/wiac/meetings>.

19 College Transparency Act, S-839, 117th Congress (2021-2022).

20 Student Right to Know Before You Go Act, S-3952, 117th Congress (2021-2022).

Benefits of Enhanced Wage Records

In 2019, Governor DeSantis wrote an executive order titled “Charting a Course for Florida to Become Number 1 in the Nation in Workforce Education by 2030 and Ensuring Florida Students are Prepared for the Jobs of the Future,” which established an audit of Florida’s career and technical education system to make sure it aligns with market demands.²¹ In 2021, the Florida legislature passed House Bill 1507, which required DOE, DEO, and the Reimagining Education and Career Help (REACH) Office to establish enhanced connections between education and employment records. Specifically, HB 1507 required DOE and DEO to measure or verify the placement of graduates from Florida’s WIOA programs and public postsecondary programs.²² However, establishing linkages between the kind of workforce program from which a student may graduate and that graduate’s occupation is not currently possible. While Florida Statutes §443.1316 authorizes DOR to collect certain data on Florida employers’ wage records for DEO, the data are limited to employee name, SSN, and gross wages received each quarter. Adding additional fields may now be necessary in light of HB 1507.

Implementing enhanced wage records would provide an integrated, statewide approach to identifying the outcomes of education, training, and employment program participants—including those for any agency with programs designed to achieve positive employment and self-sufficiency. But the benefits of enhanced wage records would reach even farther than Florida’s education and training programs. Specifically, enhanced wage records in Florida would:²³

1. Facilitate better investment in education and workforce training programs with the best outcomes by:

a. Assessing education and training program outcomes. Enhanced wage record data can be used to address education and training program accountability questions such as:

- i. What is a training program participant’s return on investment (ROI)?
- ii. What is the state’s (taxpayer’s) ROI from education and training programs?
- iii. Which education and training programs prepare students for employment with above-average wages?
- iv. How do wages vary between primarily academic programs and technical training programs?
- v. In which geographic areas in the state can a student expect to earn above-average wages?
- vi. Are education and training resources allocated effectively and optimally aligned with occupational demand? and
- vii. What differentiates program leavers from completers in terms of outcomes and services received?

b. Improving regional occupational supply and demand analysis. The current wage record structure does not include the actual location where each employee reports for work. Moreover, if program graduates are not finding work in a designated higher education service area, the institution may be offering training programs that are not aligned with regional labor market demand.

²¹ Office of Governor Ron DeSantis, Exec. Order No. 19-31 (January 30, 2019).

²² Money-back Guarantee Program, Fla. Stat. § 1011.803 (2022); Implementation of the federal Workforce and Opportunity Innovation Act, Fla. Stat. § 445.003 (2022).

²³ Workforce Information Advisory Council, *Enhanced Unemployment Insurance*; Michael Bettersworth (Chief Innovation Officer, Texas State Technical College), online communication with the authors, October 18, 2022; Richard Froeschle (Senior Labor Market Economist, Texas State Technical College), online communication with the authors, October 20, 2022.

- c. **Improving the alignment of higher education program offerings with state and regional labor market demand.** Once the links between training programs and workforce outcomes are clearly identified, policymakers would be able to hold educational institutions accountable for their impact on the economy and taxpayers can be confident that public dollars are having the maximum impact for participants and the broader economy.
 - d. **Significantly improving the state's capacity to understand the most effective mix and sequencing of training and support services to obtain desired outcomes for participants.** Enhanced wage records, combined with information about the kinds of services received, can be used to identify the best combination of services to achieve the best results for population subgroups. This can include, for example, blending enhanced wage record data with criminal justice data to determine the role of employment and behind-the-walls education on recidivism. It could also include studying trends in students' work life while in school to identify the need for extra financial support.
 - e. **Identifying new and emerging occupational roles in the economy.** As payroll job titles proliferate far beyond the federal Standard Occupational Classification (SOC) taxonomy, it is increasingly difficult to know which titles are just trendy and which represent substantive transformations of the labor market. Job titles that appear with increasing frequency, especially across industry sectors, can be identified as transferable skills and used to drive curriculum review and modification to stay current with employer hiring requirements.
 - f. **Saving taxpayer money through accountability for student outcomes and more targeted public investments in training and workforce programs.** As with any service, customer feedback is critical to improving the quality of a product and its delivery. For example, enhanced wage record research on recidivism can be used to improve educational services. Florida's Operation New Hope could use enhanced wage records to study employment patterns of those who return to prison against those that are mainstream. With the average cost per inmate of roughly \$20,000 per year, every drop in recidivism would save a tremendous amount of taxpayer dollars. The same concept applies to reducing UI payouts by getting workers back to work sooner and better matching their occupational skills and experience with available job openings.
2. **Provide better information, guidance, and service for Floridians and to Florida's employers by:**
- a. **Consolidating and streamlining employer data collection, saving employer time and money.** For example, in the long term, enhanced wage records could completely supplant the OEWS survey from BLS or the BLS Multiple Worksite Report. State agencies would also need to contact employers less frequently to verify employee information for reemployment assistance or child support programs.
 - b. **Providing better labor market information to employers** for talent acquisition and retention. This could include information on churn between industries and occupations, identifying the most aligned training providers, and information to more accurately conduct wage benchmarking. Employers are currently one of the largest customers of DEO's LMI and this new information could help them identify competitive salaries, job titles, and the best educator partnerships.²⁴ However, the state will need to ensure the data aren't so granular that they violate an individual's or enterprise's privacy.

²⁴ Adrienne Johnston (Deputy Secretary, Division of Workforce Services, Florida Department of Economic Opportunity) in discussion with the authors, December 12, 2022.

- c. **Reducing and supplanting manual efforts by agencies and education institutions to identify post-exit outcomes.** Because an enhanced wage record system does not exist, individual agencies and educational institutions must rely on costly and inefficient manual alumni survey efforts to assess program success. Enhanced wage records would not only facilitate the standardized collection of student follow-up data but would institutionalize capacity for annual and longitudinal follow-up studies and save money at the institution level.
 - d. **Constructing career progression lattices that highlight high-impact career pipelines and paths of upward wage migration from entry-level positions.** Used as a career guidance tool, such progressions could help students and workers visualize a career future and the role education could play in their wage mobility.
 - e. **Improving regional economic competitiveness** through greater transparency and accountability for the success of workforce and training programs. Florida's ability to produce more accurate and comprehensive LMI for employers, workers, and learners would draw business to the state. For example, low unemployment figures make the labor market seem tight and discourage new business, but if Florida could produce underemployment figures, employers would be more inclined to do business in the state.²⁵
3. **Improve the state's ability to provide key oversight by:**
- a. **Eliminating under-reporting of salary** outcomes due to individuals working partial quarters and part-time job roles.
 - b. **Better detecting reemployment assistance (unemployment insurance) fraud,** by matching claims against the employee's hourly pay rate, location, and/or occupation data, thus requiring the perpetrator of the fraud to possess additional information to be successful. This would reduce how much employers owe for reemployment tax because DOR's reemployment assistance tax rate calculation for each employer would be more accurate.²⁶
 - c. **Serving as a foundation for an improved LMI system** that routinely provides detailed employment information by industry, by occupation, and for small areas such as counties, legislative districts, and various non-standard geographies. Sample data items that could come from enhanced wage records include, but are not limited to:
 - i. current employment by occupation, including new hires,
 - ii. detailed staffing pattern data at the substrate level with complete updates on a quarterly basis rather than a 3-year cycle,
 - iii. underemployment rates by location and industry,
 - iv. teleworking rates by occupation or employer location,
 - v. data on workers with multiple jobs,
 - vi. commute distances based on home location in DMV data and worksite location data on enhanced wage records,
 - vii. wage rates by industry and occupation, and
 - viii. improved occupational market projections.

²⁵ Laura DiBella (Deputy Secretary of Commerce, Enterprise Florida) in discussion with the authors, December 5, 2022.

²⁶ Michelle Prather (Revenue Program Administrator, General Tax Administration, Florida Department of Revenue) in discussion with the authors, December 5, 2022.

For the highest-ranked benefits from the stakeholder convening, see Appendix D: Florida Stakeholder Convening - Top Benefits. For enhanced wage record use cases by stakeholder, see Appendix I: Enhanced Wage Record Data Applications. In addition, the LEHD project led by the U.S. Census Bureau has shown a number of uses for additional wage-related data, and could be studied further for an even wider variety of ideas.

Florida agencies have honed in on three wage record enhancement objectives that would be particularly beneficial to these goals: hourly pay rate, primary work location, and occupation. These data have the potential to support analyses desired by a wide variety of stakeholders, including employers, education and training providers, economic development organizations, government agencies, policymakers, workers, learners, and taxpayers.

Hourly Pay Rate Benefits

On non-enhanced wage records, the only earnings data are gross quarterly wages paid to each employee. This makes it difficult to compare earnings data because, on paper, it looks the same if someone works 520 hours for \$10/hour or 40 hours for \$130/hour. The principal gain from pay rate data would be the ability to accurately compare wages longitudinally and among different occupations, industries, locations, education types, etc.

Pay rate data would allow state agencies to publish more accurate earnings information to inform smart economic policy at the state and local levels and help employers improve hiring, compensation, and talent retention decisions. In conjunction with Florida's other enhancement objectives, pay rate data could be analyzed, aggregated, and published by industry, occupation, location, and longitudinally to view career trajectories. For example, the State of Oregon Employment Department publishes reports showing the number of minimum wage jobs statewide and by county, change in total jobs by hourly wage rate, and change in hourly wages for workers re-entering employment during the pandemic.²⁷ Florida currently lacks the data required for these types of analyses.

Hourly pay rate data would also assist with more accurate evaluation of education and training programs. Alumni earnings outcomes would help inform public and private investments in education and training programs and open up many possibilities for improved, evidence-based oversight of public programs, such as revised funding formulas. For example, a performance measure on the Career and Technical Education (CTE) Program Quality Audit conducted by DOE compares hourly wages for FCS and district postsecondary program completers with Florida average wages for the intended occupation of that program. Right now, DOE doesn't have enough confidence in the accuracy of the hourly rate to make investment or phase-out decisions on these programs.²⁸

In addition, if educators had aggregate data on pay rates and occupations for programs' graduates, they could tailor curricula to labor market needs and improve marketing to prospective students. If more accurate data on the career outcomes of program graduates were made public by DOE, learners and workers could make more informed decisions about education and training options. Organized labor could also better inform members about the most effective ways to upskill and improve earning potential.

27 Anne Johnson, "Oregon's Minimum Wage to Increase Each Year Through 2022," State of Oregon Employment Department, June 8, 2022, <https://www.qualityinfo.org/-/oregon-s-minimum-wage-to-increase-each-year-through-2022>; Gail Krumenauer and Molly Hendrickson, "Fourth Quarter 2021: Oregonians at Work - Wage Gains and Job Distribution by Sector," State of Oregon Employment Department, September 27, 2022, <https://www.qualityinfo.org/-/fourth-quarter-2021-oregonians-at-work-wage-gains-and-job-distribution-by-sector>; Gail Krumenauer, "The Re-Employment of Oregon," State of Oregon Employment Department, August 24, 2022, <https://www.qualityinfo.org/-/the-re-employment-of-oregon>.

28 Dr. Keith Richard (Statewide Director of Career and Technical Education, Florida Department of Education), online communication with the authors, September 26, 2022.

The state's lack of pay rate information also creates a compliance issue with Florida's 2021 REACH Act (HB 1507). First, the Act requires training providers on the WIOA Eligible Training Provider List (ETPL) to have "income earnings for all individuals who complete the program that are equivalent to or above the state's minimum wage in a calendar quarter."²⁹ Hourly pay rate information collected by any means would allow the REACH initiative to properly evaluate the WIOA ETPL programs. There is also a compliance issue with the REACH Act's "self-sufficiency index," which is supposed to measure how many Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF) participants start working at least 30 hours per week.³⁰ To fix this compliance issue, wage records would also need employment start and end dates, but this paper does not yet contemplate start and end date wage record additions. It's also important to note that collecting these data via wage records would collect data from a much broader set of Floridians than the REACH Act requires.

Combined with the other objectives, some state programs could also use the data to increase efficiency and save taxpayer money. DEO could use the data to reduce the volume of attempts to contact employers through surveys. DEO would also be able to reduce fraud in Florida's reemployment assistance benefits program since they would have additional identifiable information to verify benefit filings. The Child Support Program in DOR could use the additional information to verify parents' information and earnings instead of having to contact employers regularly to verify the information.

To collect hourly pay rate data, Connecticut, Louisiana, and Vermont have employers report them in a supplemental wage record field, though definitions vary widely. Some definitions include bonuses as part of the rate, but some instruct employers to omit tips, bonuses, and commissions when calculating the rate. While Louisiana has exhaustive instructions for employers to calculate rates differently based on worker type, Vermont has a three-sentence definition. In any pay rate calculation, types of wages like leave, overtime, bonuses, tips, and commissions would require instruction for inclusion or exclusion.

The more common method for collecting pay rate data is to collect hours worked by each employee in a quarter so that the state LMI agency can calculate the rate with the total wages already provided. However, since employees don't necessarily receive pay in the same quarter that they perform the work for which they are being paid, Nebraska and Rhode Island ask for "hours paid" instead, meaning the number of hours for which an employee received compensation within the quarter. A final option is to ask for "wages earned" alongside "hours worked" to calculate a more accurate pay rate. Initial analysis suggests that collecting hourly pay rate itself could be the simplest way to meet the broadest set of goals. See "Implementation: Selecting Additional Data Elements: Objective 1 - Hourly Pay Rate" for more details.

Primary Work Location Benefits

Every employer in Florida has a registered headquarters location, but most large employers have multiple locations and/or remote employees. Thus, a worker hired through a main headquarters in Polk County (from which the company files their UI tax payments) could actually work in another location (e.g., in Dade County). That worker is part of the labor supply in Dade County, not Polk County. Data on each employee's primary work location would create truly local LMI. It could also measure data on commute times when linked with DMV address data.

Work location data would open up much new potential for local labor market analysis by DEO, and help DOE's Education Meets Opportunity Platform (EMOP) and Florida's Labor Market Estimating Conference more accurately conduct labor supply and demand gap analysis by location.³¹

²⁹ Implementation of the federal Workforce Innovation and Opportunity Act, Fla. Stat. § 445.003(7)(b)(2)(a) (2022).

³⁰ Evaluation, Fla. Stat. § 445.033(1) (2022).

³¹ Workforce Development Information System, Fla. Stat. § 1008.40 (2022); Consensus estimating conferences; duties and principles, Fla. Stat. §216.136 (2022).

Like the other objectives, adding a primary work location could also help DEO reduce benefit fraud and help DOR verify parental information for child support services, saving money within those agencies and for taxpayers. It would reduce the employer reporting burden for those purposes and on surveys that collect worksite location information like QCEW from BLS.

Two states collect or plan to collect employees' primary work location: Indiana collects the zip code of the primary work location, while Connecticut plans to collect the full address of the primary work location. Other options include collecting the county or the city of each employee's primary work location. Initial analysis suggests that collecting zip code of primary work location could be the simplest way to meet the broadest set of goals. See "Implementation: Selecting Additional Data Elements: Objective 2 - Primary Work Location" for more details.

Occupation Benefits

Without occupation data wage record enhancements, employers' FEIN can currently only be linked with a North American Industry Classification System (NAICS) code describing the employer's industry. However, individuals can have many different jobs within the same industry. Employers and educators want to know information about individuals' skills, which map much more cleanly to occupation than industry. For example, marketing, finance, human resources, and construction professionals can find employment in industries as varied as retail and banking.

When combined with Florida's other objectives, occupational data would allow state agencies to evaluate occupation prevalence in different industries, pay differences among occupations, occupational concentration by location, movement trends among occupations, and employment trends by occupation. Agencies could publish information on these data to help policymakers make informed economic policy decisions; help businesses make smart hiring, compensation, and talent retention decisions; and help individuals make better career decisions.

Education and training programs could evaluate their students' career outcomes much more easily if occupation data were matched with education data on the individual level. For example, if a student graduates with a degree in marketing and is employed by Publix, without occupational information, it is unclear if they are a cashier, a manager, or using their degree in a marketing role. Right now, DOE's CTE Audit compares wages for program completers with national average wages for the intended occupation of that program. With occupational information on wage records, DOE could determine how many program completers end up working in the intended occupation, allowing for better investment decisions in public programs.

The current lack of occupational data poses another compliance problem with the REACH Act: WIOA ETPL training providers must have "an employment rate of at least 75 percent for all individuals. For programs linked to an occupation, the employment rate is calculated based on obtaining employment in the field in which the participant was trained."³² However, the state does not have data on program completers' occupations.

Occupation data collected on enhanced wage records also carry the potential for cost savings to state agencies and employers. Agencies could use this information to replace other employer reporting and surveying. For example, federal surveys like the OEWS program from BLS could use occupational information collected on enhanced wage records instead of surveying employers independently. This would help agencies streamline collection of these data, saving taxpayer money and reducing employer reporting burden. Since BLS funds the OEWS survey, Florida would need to coordinate with federal

³² Implementation of the federal Workforce Innovation and Opportunity Act, Fla. Stat. § 445.003(7)(b)(2)(b) (2022).

agencies to ensure compliance. In other states, such as Nebraska, BLS has approved using wage record data to fill in gaps in employer surveys, with occasional additional verification required. In addition to job title, the OEWS survey asks employers for a description of job duties. Further efforts to enhance occupational wage record data could include this contextual data element.

To collect occupational information, many states ask for job titles and/or Standard Occupational Classification (SOC) codes for each employee. Some states (e.g., Indiana) require that employers associate a SOC code with each occupation, while others (e.g., Alaska) allow employers to provide either a SOC code or a job title. Another option is to have employers provide a job description along with a job title to help state LMI analysts or information systems identify correct SOC codes. Initial analysis suggests that collecting job titles could be the simplest way to meet the broadest set of goals. See “Implementation: Selecting Additional Data Elements: Objective 3 - Occupation” for more details.

Costs of Enhanced Wage Records

As with most system-wide changes, the benefits listed above will come with costs for all stakeholders. This section focuses on the two stakeholders that will experience the largest costs: state agencies (ultimately taxpayers) and employers. See “The Jobs and Employment Data Exchange Model” section for more details on how multi-state or national collaboratives may mitigate some of these costs to state agencies and employers.

State Agency Costs

Additional costs for state agencies should be viewed as taxpayer costs. Principal cost drivers for state agencies to collect additional information on wage records are:

- 1. System updates and maintenance.** Includes paying software engineers, database administrators, form designers, and vendors to define and implement the required changes to the state’s wage record collection and reporting systems.
- 2. Data cleaning, validation, and coding.** Includes the time and staff required to hire and train administrative and IT staff and managers to validate and clean up the new data provided by employers and follow-up with employers as needed, both initially and on an ongoing basis.
- 3. Employer outreach, support, incentives, and compliance.** Includes the time and staff it will take to create and implement employer-facing communication and training, as well as support for employers who need extra help learning how to comply with new reporting requirements. May also include costs for analyzing data and producing findings for employer use.
- 4. Stakeholder management.** To implement these changes, the state will need to undertake a fairly large stakeholder consensus-building process to be able to agree on and create new policy before the implementation project can even begin. Then, during the implementation project, the aforementioned policy will likely have to be adjusted, and more details (e.g., data-sharing agreements) will need to be worked out to achieve the full results.

Main DOR cost drivers would be a system update, file updates, and employer communications and instructions.

Main DEO cost drivers would be system updates and maintenance; data cleaning, validation, and coding; and stakeholder management. DEO already validates industry codes for employers, which

costs about \$350,000 annually.³³ DEO also codes occupational data from OEWS employer surveys. Florida's OEWS budget is \$1,071,301 for the 2022-23 fiscal year, which includes the initial survey, data validation, and converting job titles to SOC codes with help from an autocoder.³⁴ According to Adrienne Johnston, Deputy Secretary of the Division of Workforce Services at DEO, the costliest of Florida's three objectives would likely be occupational information since job titles vary significantly among industries and employers, the field will be extremely prone to data entry errors, and translating job titles to SOC codes will take a lot of agency time and validation.³⁵ However, Texas and Indiana have created online autocoders,³⁶ which some experts say introduce fewer errors than asking employers to choose SOC codes themselves.³⁷ In addition, many experts assert that the data would have significant value even if it's not perfectly cleaned and validated.³⁸

A 2015 study from the Texas Workforce Commission estimated agency costs for adding occupational information to wage records, including the cost of information technology, tax administration, employer outreach, and data validation. In 2015, the Texas Workforce Commission estimated a first-year start-up cost of \$3.1 million and ongoing annual costs of about \$1.2 million.³⁹ They estimated that the project would require 14.2 new FTEs in the first year and 12.1 FTEs in subsequent years. Most staff time would be used for reviewing, coding, validating, and processing the incoming data. Costs for data coding and validation were projected at \$1.5 million for the first year and \$1 million annually after that. Texas and Florida have about the same number of employers, so a roughly similar order of resource magnitude would be required.⁴⁰ However, some sources have reported that the results from this Texas survey may have been biased toward the more expensive side. Florida agencies and researchers are encouraged to gather additional data on state agency and employer costs, if desired.

Data analysis and producing reports will require some extra resources from state agencies as well. However, FETPIP already creates customized reports on a regular basis, so many requests for reports connected to educational outcomes could be run through the FETPIP system.⁴¹

Employer Costs

Principal cost drivers for employers needing to report additional information on wage records are:

- 1. Payroll system updates and maintenance.** Includes paying HR administrators, software engineers, database administrators, report designers, and vendors to define and implement the required changes to their payroll and reporting systems.

33 James Heckman (Bureau Chief, Workforce Statistics and Economic Research, Florida Department of Economic Opportunity), online communication with the authors, October 10, 2022.

34 James Heckman (Bureau Chief, Workforce Statistics and Economic Research, Florida Department of Economic Opportunity), online communication with the authors, October 10, 2022.

35 Adrienne Johnston (Deputy Secretary, Division of Workforce Services, Florida Department of Economic Opportunity) in discussion with the authors, March 29, 2022.

36 "Find Occupation Codes," Hoosiers by the Numbers, STATS Indiana and the Indiana Department of Workforce Development, accessed October 28, 2022, <https://www.hoosierdata.in.gov/coder/>; "Texas Autocoder," Labor Market Information Department of the Texas Workforce Commission, accessed October 28, 2022, <https://autocoder.lmci.state.tx.us/>.

37 Michael Bettersworth (Chief Innovation Officer, Texas State Technical College), online communication with the authors, October 14, 2022.

38 Richard Froeschle (Senior Labor Market Economist, Texas State Technical College), online communication with the authors, October 12, 2022; Michael Bettersworth (Chief Innovation Officer, Texas State Technical College), online communication with the authors, October 14, 2022.

39 Texas Workforce Commission, *Report to the Sunset Advisory Commission Study on the Collection of Occupational Data*, November 2016, 12, <https://www.twc.texas.gov/agency/reports-plans-publications>.

40 Florida had about 535,000 employers in Q2 2022 and Texas had about 520,000 employers in Q1 2022. James Heckman (Bureau Chief, Workforce Statistics and Economic Research, Florida Department of Economic Opportunity), online communication with the authors, October 10, 2022; Richard Froeschle (Senior Labor Market Economist, Texas State Technical College), online communication with the authors, October 12, 2022.

41 Dr. Keith Richard (Statewide Director of Career and Technical Education, Florida Department of Education) in discussion with the authors, December 5, 2022.

- 2. Staff training and extra time.** Includes the time it will take to train HR and IT staff and managers to properly populate the new fields (e.g., choosing the right SOC code or occupation title, properly calculating the hourly wage, etc.); populate the new fields initially and on an ongoing basis; as well as the opportunity cost for employees' lost productivity during the time required to do this.
- 3. Possible penalties for incorrect reporting.** Includes financial or other penalties the state may impose upon non-compliant employers.

In 2015, the Texas Workforce Commission surveyed 5,623 employers, asking them to estimate the cost of adding SOC code or job title to wage records.⁴² Employers' biggest concerns were implementation costs (such as updating payroll systems and training staff) and compliance-burden issues (penalties for inaccurate or untimely reporting). Larger employers estimated larger costs: Of those who said SOC code or job title would be a low-cost addition, 79 percent of employers with 9 or fewer employees estimated costs under \$250 in initial start-up expenses, while only 18 percent with 1,000 or more employees estimated costs under \$250 in initial start-up expenses. Average estimates for initial start-up expenses to add SOC code or job title to wage record reports were \$950 for employers who ranked the additions "low-cost" and \$2,390 for employers who ranked them "high-cost." Average estimates for ongoing maintenance and reporting costs were \$680 annually for employers who ranked the additions "low-cost" and \$1,420 annually for employers who ranked them "high-cost."

The results from the Texas employer survey may have been more favorable if employers were informed of the potential benefits of enhanced wage records before responding. However, even if the employer responses on the survey are accurate, startup costs in Texas would be minimal as a percentage of total wages paid (0.014-0.135 percent of total wages in startup costs; 0.014-0.080 percent of total wages in ongoing costs).⁴³ Extrapolating these numbers to Florida, where total wages paid in 2021 were \$534,227,802,121, these expenses as a percent of total wages paid would be 0.024-0.233 percent of total wages for startup or 0.024-0.1382 percent of total wages for ongoing costs.⁴⁴

The research team was not able to identify any employer surveys on the expense of adding hourly pay rate or primary work location."

⁴² Texas Workforce Commission, *Report to the Sunset Advisory Commission*, 2-7.

⁴³ Texas's total wages received from Richard Froeschle (Senior Labor Market Economist, Texas State Technical College), online communication with the authors, October 12, 2022.

⁴⁴ Florida's total wages received from James Heckman (Bureau Chief, Workforce Statistics and Economic Research, Florida Department of Economic Opportunity), email message to the authors, October 20, 2022.



Current State Of Florida's Wage Records

Florida's Employer Landscape

In the second fiscal quarter of 2022, 535,617 Florida employers submitted quarterly wage records for 9,446,437 workers, which is 88.9 percent of Florida's total workforce.⁴⁵ About 82.5 percent of employers have less than 10 employees, 15 percent have 10-100 employees, 1.5 percent have 100-499 employees, and 1 percent have 500 or more employees.⁴⁶

The top industries in Florida are:⁴⁷

THE TOP 10 FLORIDA INDUSTRY SECTORS BY NUMBER OF JOBS

Ownership	Industry Title	NAICS Code	Number of Establishments	March 2022 Employment
Private	Health Care and Social Assistance	62	83,010	1,180,036
Private	Retail Trade	44-45	84,431	1,115,949
Private	Accommodation and Food Services	72	51,410	995,717
Private	Administrative and Waste Services	56	71,687	739,698
Government	Local Government	10	1,649	713,424
Private	Professional and Technical Services	54	133,453	688,795
Private	Construction	23	79,610	589,460
Private	Finance and Insurance	52	43,804	436,372
Private	Manufacturing	31-33	23,660	402,559
Private	Transportation and Warehousing	48-49	22,051	385,932

⁴⁵ James Heckman (Bureau Chief, Workforce Statistics and Economic Research, Florida Department of Economic Opportunity), email message to the authors, October 5, 2022.

⁴⁶ James Heckman (Bureau Chief, Workforce Statistics and Economic Research, Florida Department of Economic Opportunity), email message to the authors, October 5, 2022.

⁴⁷ James Heckman (Bureau Chief, Workforce Statistics and Economic Research, Florida Department of Economic Opportunity), email message to the authors, October 5, 2022.

The largest employers in the state are:⁴⁸

1. Publix Super Markets (130,829 employees),
2. Walt Disney Parks & Resorts (58,478 employees),
3. Dade County School Board (39,959 employees),
4. The U.S. Postal Service (34,406 employees), and
5. The Home Depot (32,064 employees).

Many organizations represent employer interests in Florida, including:

- Associated Industries of Florida,
- Florida Association of Professional Employer Organizations,
- Florida Chamber of Commerce,
- Florida Council of 100,
- Florida Makes (represents manufacturers),
- Florida Retail Federation,
- Florida Restaurant and Lodging Association, and
- Local Chambers of Commerce.⁴⁹

Data Flow

Collection

In Florida, UI is called “reemployment assistance.” The General Tax Administration (GTA) program runs all reemployment assistance systems within DOR, including account management, data entry, return reconciliation, taxpayer service, audits, refunds and distributions, and the business technology office. GTA collects reemployment assistance wage reports from employers on a quarterly basis.

Employers may report electronically through DOR’s File and Pay Webpage or on a paper form (see Appendix A: Current Florida Reemployment Assistance Forms). Electronic reporting can be done by entering data manually, importing a text file, or uploading an XML file. Employers with more than ten employees must file electronically. About 10 percent of Florida employers file on paper.⁵⁰

Each wage record must contain the following data elements for each employee:

- Social security number;
- Last name;
- First name;
- Middle initial;
- Employee’s gross wages paid this quarter; and
- Employee’s taxable wages paid this quarter.

48 “Top Employers Statewide,” Florida Insight, Florida Department of Economic Opportunity, accessed October 29, 2022, <https://floridajobs.org/wser-home/employer-database>.

49 Florida’s Local Chambers of Commerce can be found at “Local Chamber of Commerce Offices,” State of Florida, accessed October 29, 2022, <https://www.stateofflorida.com/chambers-of-commerce/>.

50 Michael Metz (Reemployment Tax Coordinator, Florida Department of Revenue) in discussion with the authors, April 29, 2022.

DOR defines wages as “all remuneration for employment” including “commissions, bonuses, back pay awards, and the cash value of all payments in any medium other than cash. Tips are wages if received while performing services that are considered employment and are included in a written statement furnished by the employee to the employer.”⁵¹

Some types of workers do not qualify as employees for the purposes of reemployment assistance in Florida. These workers include:

- sole proprietors and partners;
- employees of religious organizations;
- students who work for their school, college, or university;
- elected officials performing government services; and others.⁵²

Employers are subject to penalties for failing to comply with DOR’s wage reporting system:

Circumstance	Penalty
Employer files an erroneous, incomplete, or insufficient report	\$50 or 10 percent of any tax due, whichever is greater, not to exceed \$300 ⁵³
Employer files late	\$25 per 30-day period the report is late, not to exceed \$300
Employer with more than 10 employees fails to file electronically	\$25, plus \$1 per employee, not to exceed \$300
Employer with more than 10 employees fails to pay electronically	\$25 per remittance

Many wage records are filed by third-party administrators (TPAs) and professional employer organizations (PEOs, also known as employee leasing companies). TPAs provide operational services such as payroll or employee benefits management under contract to employers. As of July 2022, almost half of Florida’s obligated employers filed wage records using a TPA.⁵⁴ PEOs, on the other hand, lease employees to firms. The state typically does not know to which firms PEOs lease employees. In the second quarter of 2022, PEOs reported 900,250 employee wage records.⁵⁵

Distribution

DEO is the state reemployment assistance agency and owns Florida’s wage record data. DOR has a contract with DEO to collect reemployment assistance taxes and wage records on DEO’s behalf.

51 “Reemployment Tax Return and Payment Information,” Florida Department of Revenue, accessed October 29, 2022, https://floridarevenue.com/taxes/taxesfees/Pages/rt_return_pay.aspx.

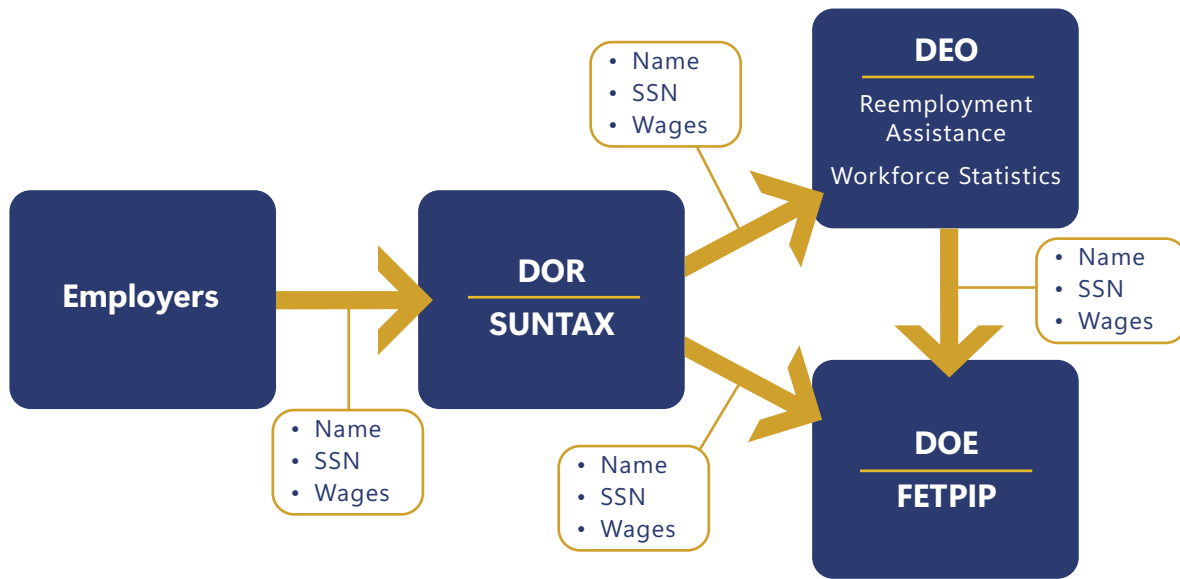
52 “Florida Reemployment Tax,” Florida Department of Revenue, accessed Oct. 28, 2022, <https://floridarevenue.com/taxes/taxesfees/Pages/reemployment.aspx>.

53 DOR waives this penalty if an accurate, complete, and sufficient report is filed within 30 days after the penalty notice, but not more than one time during a twelve-month period.

54 Michelle Prather (Revenue Program Administrator, General Tax Administration, Florida Department of Revenue), email message to the authors, August 26, 2022.

55 Michelle Prather (Revenue Program Administrator, General Tax Administration, Florida Department of Revenue), email message to the authors, October 18, 2022.

FLORIDA WAGE RECORD DATA FLOW DIAGRAM



After DOR receives a wage record report from an employer, the wage information is entered into the Florida System for Unified Taxation (SUNTAX). SUNTAX is an SAP solution that runs over 30 taxes administered by DOR.⁵⁶

There are four circumstances under which DOR sends wage record data to DEO:⁵⁷

1. Twice a quarter, DOR sends a report to DEO with the entire wage record population for the most recent quarter plus any changes from previous quarters;
2. Twice a quarter, DOR sends a file to DEO with total wages summed by employer;
3. Weekly, DOR sends wage record update files on employer mergers (“successions”); and
4. Sometimes DEO sends a request to DOR for wage and employer data related to specific SSNs.

DEO shares this wage and employment data with the U.S. DOL for OEWS and QCEW, and with the U.S. Census Bureau for the LEHD program. DEO also sends wage record information to DOE to generate reports that estimate the average wages for education program completers.

DOR only sends wage record information to DOE when they receive a request for wage and employer information for specific SSNs. These DOE requests come from the Office of Student Financial Assistance, the Division of Vocational Rehabilitation, and the Office of Early Learning.⁵⁸

⁵⁶ “What is SAP?,” SAP, accessed October 29, 2022, <https://www.sap.com/about/company/what-is-sap.html>.

⁵⁷ Michelle Prather (Revenue Program Administrator, General Tax Administration, Florida Department of Revenue), email message to the authors, August 26, 2022.

⁵⁸ Michelle Prather (Revenue Program Administrator, General Tax Administration, Florida Department of Revenue), email message to the authors, August 26, 2022.

Uses

DEO uses wage records to determine the correct benefit amounts for Florida's reemployment assistance program. Wage records are also used by DEO's Bureau of Workforce Statistics and Economic Research to produce economic data for the QCEW program,⁵⁹ and other statistical products including the OEWS survey, state and local unemployment statistics, and employer projections.⁶⁰ DEO also shares and receives wage records through SWIS, an interstate wage record data-sharing system administered by the U.S. Department of Education and U.S. DOL to help states assess and comply with reporting requirements for programs under the WIOA.⁶¹

DOE uses wage records to create student outcomes reports for school districts, workforce education programs, FCS programs, SUS programs, Independent College and Universities of Florida programs, and Commission of Independent Education programs.⁶² These come from the FETPIP office and "provide accountability and outcome information for consumer use and career information for students and counselors."⁶³ DOE also conducts a CTE Audit that uses wage record information to compare completer wages with Florida average wages for expected occupations.⁶⁴

Florida's education and training programs use wage record information as metrics for performance-based state funding. The SUS performance-based funding formula factors in the median wages of bachelor's graduates employed full-time one year after graduation.⁶⁵ The FCS Program Fund also includes a performance measure that assesses the earnings of program completers.⁶⁶ This performance measure is included in a performance incentive funding formula for the allocation of approximately \$30M annually.⁶⁷ And the 2021 REACH Act required new performance funding that will use the records to assess graduate earnings for industry-based certificates available from FCS and Florida's district postsecondary institutions.⁶⁸

The Child Support Program in DOR uses wage records to verify parent employment and wages when determining child support payments.

59 Dr. Roger Emmelhainz (Administrator of Economic Research and Analysis, Florida Department of Economic Opportunity), in discussion with the authors, April 11, 2022.

60 "Employment Projections," Florida Department of Economic Opportunity, accessed October 28, 2022, <https://www.floridajobs.org/workforce-statistics/data-center/statistical-programs/employment-projections>; "State Colleges Projections Portal," Florida Department of Economic Opportunity, accessed October 28, 2022, <https://www.floridajobs.org/workforce-statistics/products-and-services/state-colleges-projections-portal>.

61 Jenna Leventoff, "State Wage Interchange System: Better data for stronger workforce programs," *National Skills Coalition*, August 20, 2019, 1, <https://nationalskillscoalition.org/resource/publications/state-wage-interchange-system-better-data-for-stronger-workforce-programs/>.

62 "High School Reports," Florida Department of Education, accessed October 29, 2022, <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/high-school-reports.html>; "Florida College System Reports," Florida Department of Education, accessed October 29, 2022, <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/fl-college-system-reports.html>; "State University Reports," Florida Department of Education, accessed October 29, 2022, <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/state-university-reports.html>; "Workforce Education Reports," Florida Department of Education, accessed October 29, 2022, <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/workforce-edu-reports.html>; and "Workforce Development Follow-Up Information," Florida Department of Education, accessed October 29, 2022, <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/workforce-dev-follow-up-info.html>.

63 "FETPIP Methodology," Florida Department of Education, accessed October 29, 2022, <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/fetpip-methodology.html>.

64 Dr. Keith Richard (Statewide Director of Career and Technical Education, Florida Department of Education), online communication with the authors, September 26, 2022.

65 "Performance-Based Funding," State University System of Florida, accessed October 29, 2022, <https://www.flbog.edu/finance/performance-based-funding/>.

66 Florida College System Program Fund, Fla. Stat. § 1011.81(2)(b) (2022).

67 Dr. Keith Richard (Statewide Director of Career and Technical Education, Florida Department of Education), online communication with the authors, September 26, 2022.

68 Funds for operation of workforce education programs, Fla. Stat. § 1011.80(7)(b)(2) (2022); Florida College System Program Fund, Fla. Stat. § 1011.81(2)(b) (2022).

Governance

Federal Statute

Section 1137 and Section 303 of the Social Security Act discuss the national UI program.⁶⁹ Regulations tied to Section 1137 discuss the income verification system for programs like child support and SNAP.⁷⁰

State Statute

Florida Statutes § 443, “Reemployment Assistance,” govern all UI administration in the state. Florida Statutes § 443.1316, “Reemployment assistance tax collection services; interagency agreement,” discuss the agreement between DEO and DOR for wage record collection and data sharing.⁷¹

Data-Sharing Agreements

A number of data-sharing agreements govern the sharing of data among Florida’s agencies. Contract C3222_DOR_RT_Services Agreement governs wage record sharing between DOR and DEO. DEO Contract Number W0019 governs the sharing of wage data between DEO and DOE as part of the FETPIP program. The current agreement was signed in June of 2018. It outlines the data types and fields to be shared and the frequency of sharing.



⁶⁹ Social Security Act § 303; Social Security Act § 1137.

⁷⁰ Doug Holmes (President, Strategic Services on Unemployment & Workers’ Compensation) in discussion with the authors, July 25, 2022.

⁷¹ Reemployment Assistance, Fla. Stat. § 443 (2022).

Implementation

This section describes possible implementation paths for additions to Florida’s wage records. Any addition to Florida’s wage records will require change management with state agency, employer, and political partners; legislation to amend Chapter 443 of the Florida Statutes; state agencies deciding between potential implementation approaches; selecting the exact data elements for employers to report; and dividing the work between multiple workstreams.

Change Management

Change management is a systematic approach to dealing with the transition or transformation of an organization’s goals, processes, or technologies. It helps stakeholders impacted by a change make successful transitions to adapt to that change. Many frameworks exist to help organizations think about managing change. Some commonly used frameworks include John Kotter’s 8 steps,⁷² Prosci’s ADKAR (Awareness, Desire, Knowledge, Ability, and Reinforcement) model,⁷³ and McKinsey’s Influence Model.⁷⁴ All involve some form of identifying stakeholders of the change, learning about their needs and fears, and communicating the right messages to them at the right time and in the right order. This section walks through the stakeholders for enhanced wage records in Florida and what solutions would raise the ROI for each stakeholder.

The major stakeholder groups impacted by enhanced wage records are state agencies, employers, and legislators. Each stakeholder group will have overall objections to any wage record enhancements. Some stakeholder groups will have objections specific to the options laid out in the “Selecting Additional Data Elements” section. This section suggests mitigation strategies for the expected objections by stakeholder.

State Agencies

The table below suggests strategies Florida could use to raise the ROI for its agencies.

Strategies for lowering the state’s investment	Strategies for raising the state’s return or visibility of the state’s return
<ul style="list-style-type: none">● Use wage record data in place of or to validate OEWS, QCEW, and other survey data● Use an autocoder (OEWS or other) to help convert job titles to SOC codes, if needed● Upgrade the wage reports at the same time as a planned system upgrade	<ul style="list-style-type: none">● Create precise employer reporting instructions so that reported data will be more accurate● Invest in employer training and resources on reporting the new enhancements, so that reported data will be more accurate

72 “The 8-Step Process for Leading Change,” Kotter, accessed October 29, 2022, <https://www.kotterinc.com/methodology/8-steps/>.

73 “The Prosci ADKAR Model,” Prosci, accessed October 29, 2022, <https://www.prosci.com/methodology/adkar>.

74 Tessa Basford and Bill Schaninger, “The four building blocks of change,” *McKinsey Quarterly*, April 2016, <https://www.mckinsey.com/capabilities/people-and-organizational-performance/our-insights/the-four-building-blocks--of-change>.

Employers

The table below suggests ways Florida agencies could raise the ROI for its employers. The most significant way for Florida to get employer buy-in would be to educate employers and employer representatives about the benefits that will accrue to them from enhanced wage records. As a parallel example, many states have begun to mandate OEWS participation because of low employer response rates. Florida, however, has been able to maintain high employer response rates by educating employers about the benefits for them of a representative OEWS program.⁷⁵

Strategies for lowering employers' investment ⁷⁶	Strategies for raising employers' return or visibility of employers' return
<ul style="list-style-type: none"> ● Request information that employers already maintain for their employees <ul style="list-style-type: none"> ■ Ex. Zip code, not MSA or county ■ Ex. Job title, not SOC code ● Help from state agencies: <ul style="list-style-type: none"> ■ Staff training provided by state agency ■ Online job title to SOC translator by state agency, if needed ● Lessen or eliminate reporting penalties: <ul style="list-style-type: none"> ■ Voluntary reporting period before mandatory reporting kicks in ■ Second chance for employers to report new enhancements correctly before penalty 	<p>Short-Term:</p> <ul style="list-style-type: none"> ● Create tax incentives for correct, complete, and timely reporting of new enhancements ● Quantify and specify expected reduction in contact from DOR, DEO, etc. ● Create a prototype of customized LMI reports employers could receive from DEO in the future ● Communicate how the new data will benefit employers in the long term <ul style="list-style-type: none"> ■ Align Florida's talent pool with employer needs ■ Create faster and more thorough LMI to help employers recruit and retain talent ■ Allow for more streamlined employer reporting <p>Long-Term:</p> <ul style="list-style-type: none"> ● Eliminate the BLS Multiple Worksite Report for employers that correctly report worksites on wage records ● Lessen OEWS survey contact for employers that provide occupational information on wage records ● Lessen QCEW survey contact for employers that provide worksite location information on wage records ● Lower employers' reemployment assistance tax rate through better fraud prevention ● Create customized LMI reports for employers ● Turn LMI around to employers as quickly as possible ● Communicate how enhanced wage record data has helped: <ul style="list-style-type: none"> ■ Align Florida's talent pool with employer needs ■ Create faster and more thorough LMI to help employers recruit and retain talent ■ Allow for more streamlined employer reporting

⁷⁵ Adrienne Johnston (Deputy Secretary, Division of Workforce Services, Florida Department of Economic Opportunity) in discussion with the authors, December 5, 2022.

⁷⁶ Indiana has 40 percent participation after 5 years and used the following change management strategies: voluntary reporting, data auto-populates from the previous quarter, eliminated an additional reporting form, and halved the non-filing penalty. Michael Bettersworth (Chief Innovation Officer, Texas State Technical College), online communication with the authors, October 17, 2022.

Policymakers

Policymakers may fear that increased employer reporting burden would discourage business from Florida. The table below suggests ways Florida agencies could raise the ROI for policymakers.

Strategies for lowering policymakers' investment	Strategies for raising policymakers' return or visibility of policymakers' return
<ul style="list-style-type: none"> ● Provide communication materials for policymakers and identify change management strategies the state is taking to raise ROI for employers ● Provide research on enhanced wage records and design and implementation considerations ● Identify major stakeholders for enhanced wage records in Florida 	<ul style="list-style-type: none"> ● Communicate how enhanced wage records benefit the economy and employers: <ul style="list-style-type: none"> ■ more aligned training-to-workforce pipeline, ■ better public investment decisions, ■ better decision-making information for employers ● Communicate how enhanced wage records benefit economic mobility and access to training and employment opportunities ● Communicate privacy protection measures

Potential Approaches

Issue	Options	Pros	Cons
Reporting Requirement	Voluntary	Less employer pushback	Lower response rate
			Selection bias
			Less representative data
	Mandatory	Extremely representative data	More employer pushback
	Voluntary to Mandatory Transition	Allows employers to correct initial mistakes without penalties	Penalizes employers that make mistakes
		Provides time to demonstrate how these data can be used for employer benefit	More time until highly representative data is available
Employer Test Group	Test Group	Can ensure all processes function properly before rolling out to all employers	Longer until data from all employers is available
		Can engage TPAs in this stage to make sure big uploads work smoothly	
		Understand employer interests, concerns, and benefits to improve processes, communications, and implementation	
		Time to educate employers on benefits and validate areas of greatest value	
		Recruit employers to champion and endorse benefits of the data	
		Can select friendly employers, the largest employers, or a representative set of employers	
	No test group	Data from all employers is available sooner	Potential for agency processes to malfunction
			More employer pushback
Implementation Timeline	All at once	Can include all objectives in one technology update	Might be overwhelming for employers or state agencies
		Fewer sales cycles involved	
		More focused communications at once	
	Phased by Objective ROI	Employers can adjust to one new element at a time	Longer until data for all objectives are available
		State agencies can develop processes for new incoming data one element at a time	Multiple changes for employers

Likely Workstreams

Implementing this would require work across several disciplines:

Workstream	Key Partners	Activities	Deliverables
Policy	Polymakers Lobbyists	Policy writing Legislation lobbying Legislation negotiation	Legislation that gives DOR authority to collect the new data elements and disseminate them across state agencies, and that gives authority to implement change management strategies
Rulemaking	DOR DEO DOE	Budgeting Planning Process writing Updating data-sharing agreements	Updated employer regulatory procedures to commence and enforce relevant data collection Updated data sharing agreements that facilitate sharing of the enhanced wage records as needed
Technology	DOR DEO DOE	Budgeting Technology implementation Agency staff training	Technology that collects enhanced wage records and disseminates them across state agencies as needed
Communications	Agency leadership Employers and employer representatives Public	Messaging development Communications with employers	Training and communication materials, and agency colleagues to assist employers in making the changes

Statutory Changes

Florida Statutes Chapter 443, “Reemployment Assistance,” describes all agency functions related to Florida’s reemployment assistance tax and wage records. Any additional fields on the wage record form, any change management, and any implementation strategies would need to be authorized by this section.⁷⁷ For example, Section 443.131, “Contributions,” describes reemployment tax contribution rates and conditions for variation from the standard rate of 5.4 percent. If DOR were to create a UI tax incentive for employers completing new fields correctly, it would require new language in this section.

Selecting Additional Data Elements

Of Florida’s three wage record enhancement objectives (hourly pay rate, primary work location, and occupation), some will have a higher return on investment (ROI) than others based on employer effort, state effort, and impact for Florida stakeholders. The ROI plot below is a qualitative representation of the project team’s estimated ROI for each option based on a literature review, research interviews with Florida stakeholders, and interviews with LMI experts in other states.

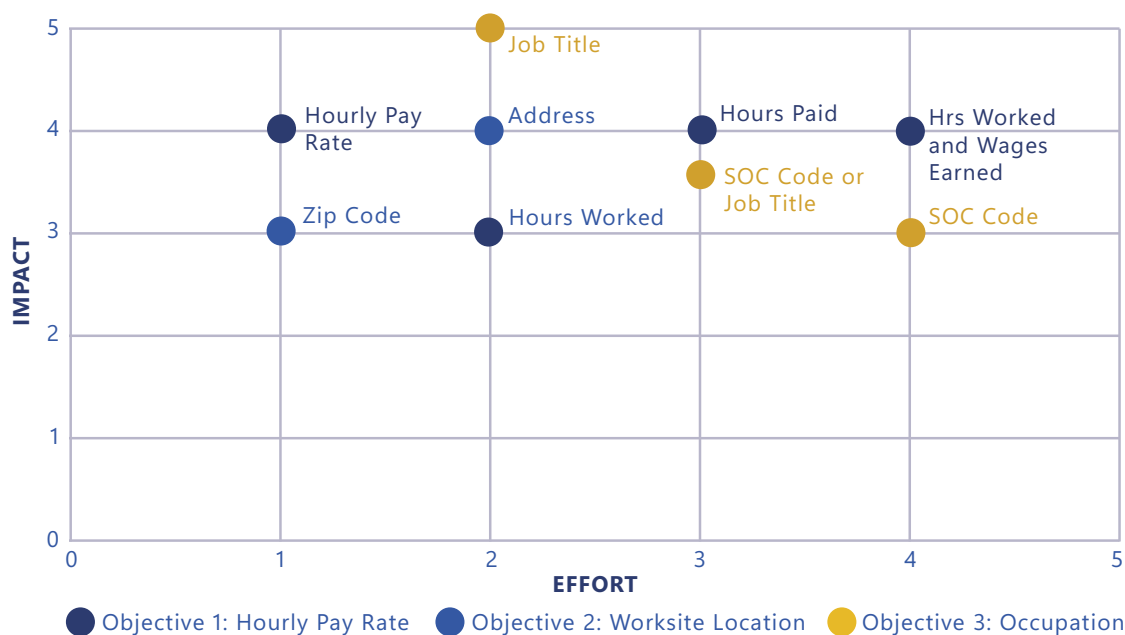
The ROI plot is an initial estimate and discussion tool to be refined with further study and a more exact cost-benefit analysis. “Effort” reflects employer effort and state effort. “Impact” reflects predicted impact on all stakeholders, with consideration for user input error risk. DOR has a process for estimating the costs of new legislation once it’s introduced as part of the legislative

⁷⁷ Reemployment Assistance, Fla. Stat. § 443 (2022).

process.⁷⁸ Most major consultancies would likely be willing and able to do additional analysis, as would some niche consultancies with workforce expertise.

As shown below, the research team’s initial estimate assigns the highest ROI to “Hourly Pay Rate” for Objective 1, “Zip Code of Primary Work Location” for Objective 2, and “Job Title” for Objective 3. Because Florida will need to define how to calculate and/or report each data element, employer reporting instructions from other states are given for each enhancement option as well.⁷⁹ Using the same reporting instructions as other states by reference to the following definitions or the HR Open Standards Consortium Data Dictionary discussed in “The Jobs and Employment Data Exchange (JEDx) Model” section will help Florida policymakers select data elements that can be compared across states and nationally.

ROI FOR ENHANCED UI OPTIONS



Objective	Option	Effort	Impact	ROI (Impact/Effort)
Objective 1: Hourly Pay Rate	1.1 - Hourly Pay Rate	1	4	4.0
	1.2 - Hours Worked	2	3	1.5
	1.3 - Hours Paid	3	4	1.3
	1.4 - Hours Worked & Wages Earned	4	4	1.0
Objective 2: Primary Worksite Location	2.1 - Zip Code of Primary Worksite Location	1	3	3.0
	2.2: - Address of Primary Worksite Location	2	4	2.0
Objective 3: Occupation	3.1 - Job Title	2	5	2.5
	3.2 - SOC Code or Job Title	3	3.5	1.2
	3.3 - SOC Code	4	3	0.8

⁷⁸ Michael Metz (Reemployment Tax Coordinator, Florida Department of Revenue) in discussion with the authors, April 29, 2022.

⁷⁹ BLS LMI Oversight Council, *An Inventory of Employee-Specific Data*, 49-75.

Objective 1: Hourly Pay Rate

Accurate pay rate data would allow for more accurate wage comparisons longitudinally and across industries, occupations, locations, education type, and more. Options for achieving hourly pay rate information through wage record enhancements include collecting “Hourly Pay Rate;” collecting “Hours Worked;” collecting “Hours Paid;” or collecting “Hours Worked” and “Wages Earned.” Of these four, initial analysis indicates that Option 1.1 (Hourly Pay Rate) has the highest ROI and is easiest to implement for all parties. In any pay rate calculation, types of hours and wages such as leave, overtime, bonuses, tips, and commissions would require instruction for inclusion or exclusion.

OPTION 1.1: “HOURLY PAY RATE”

ROI Considerations for “Hourly Pay Rate”

Consideration	Score	Rationale
Employer Effort	Low	Employers already have this information for hourly and salaried employees. The state would need to create definitions for categories of employment that are less clear (e.g., commissions, bonuses).
State Effort	Low	Eliminates back-end calculations for DEO
User Input Error Risk	Low	Specific and clear instructions should limit employer reporting error or variation. Pay rate definitions should dictate how employers should calculate the rate, including what types of wages; and what types of hours to include, such as overtime, vacation time, or sick leave.
Impact	High	Eliminates concerns about incorrect rates when hours worked in one quarter are paid out in another quarter.

“Hourly Pay Rate” Employer Reporting Instructions in All Applicable States

State	Employee Type	Employer Reporting Instructions
Louisiana	Salaried Employees	For salaried workers, employers must report the hourly pay rate by dividing the salary (annual / nine month / quarterly / monthly / biweekly / weekly) by the respective number of standard hours (Annual = 2080, Nine Month = 1560, Quarterly = 520, Monthly = 160, Biweekly = 80, weekly = 40). Additional tips, overtime pay, bonuses and extra hours worked need not be used to determine the pay rate of salaried employees. In case the employee started in the middle of the quarter but has been employed at a pre-determined salary (Annual / nine month / quarterly / monthly / biweekly / weekly) the hourly pay rate should be determined based on the standard hours defined above irrespective of the actual number of hours worked for the specific quarter.
	Hourly Employees	For hourly workers, employers must report the standard hourly pay rate excluding overtime pay, bonuses and tips. Hourly pay rate must be determined by dividing the total wages earned by the worker by the total number of hours worked by the worker. In case the employer is unable to determine the total number of hours worked, they may use standard number of hours as outlined [for salaried workers].
	Commission Employees	For commission workers, employers will report the hourly pay rate by dividing the total earnings of the workers for the pay period by the total number of hours worked in that period. In case the total number of hours is unavailable or not able to be determined the employer should use standard hours as defined [for salaried workers] and use according to the number of weeks / months / quarters needed to complete the work.
	Salaried + Commission Employees	If an employee is paid a salary and commission the employer does not have to report the commission as part of nominal pay rate only when the following two conditions are met
		<p>A. Less than 50 percent of employee’s total earnings in a representative period consist of commission and</p> <p>B. The employee’s regular rate of pay exceeds one and one-half times the applicable minimum wage for every hour worked in a reporting period. To determine if an employer has met the “exceed one and one-half times the applicable minimum wage” condition, the employer may divide the employee’s total earnings attributed to the quarter by the employee’s total hours worked during the quarter. If the result is more than time and one-half the minimum wage, then commissions need not be included as part of the calculating nominal pay rate. If the number of hours worked during the quarter is not available or cannot be determined, then the total earnings need to be divided by 520 (one quarter) or 2080 (one year for yearly filers).</p>
	Part-Time, Salaried Employees	For part-time salaried workers, employers must calculate hourly pay rate by dividing the total earnings of the employee (except tips, bonus and commission only if it does not meet [the conditions for salaried + commission workers] above) by the total number of actual hours worked by the worker in the quarter. In case the employer does not have the total number of hours worked by the worker for the quarter, total number of hours worked by the worker for a quarter can be determined by taking the number of hours worked for a typical week in the quarter and multiplying it with 13 (number of weeks in the quarter).
Vermont	All Employees	Enter hourly rate. If employee is receiving multiple rates, enter the predominant rate. (Ex. If an employee works 15 hours at \$10.00 an hour and 25 hours at \$11.00 an hour, enter \$11.00). Bonuses, which are considered part of the regular rate as remuneration for employment (paid in lieu of wages) are included in determining the regular hourly rate of an employee for purposes of computing the proper overtime compensation.

OPTION 1.2: “HOURS WORKED”

ROI Considerations for “Hours Worked”

Considerations	Score	Rationale
Employer Effort	Low	Employers already have this information for hourly and salaried employees. The state would need to create definitions for less clear categories (e.g., commissions).
State Effort	Medium	DEO must calculate pay rate using quarterly wages and hours worked.
User Input Error Risk	Low	Specific and clear instructions should limit employer reporting error or variation. To keep the data consistent between employers, the definition for hours worked should include instructions on what types of hours to include, such as overtime, vacation time, or sick leave.
Impact	Medium	Employees may work hours in a given quarter, but receive payment for those hours in the following quarter. This will make pay rates calculated by the state somewhat inaccurate and lessen impact compared to other options for this objective.

“Hours Worked” Employer Reporting Instructions in All Applicable States

State or Jurisdiction	Employee Type	Employer Reporting Instructions
District of Columbia	All Employees	Total hours worked in the quarter. The District of Columbia defines working time to include all time employees are required to be on the employer’s premises, on duty, or at a prescribed place; are permitted to work; are required to travel in connection with the business of the employer; or wait on the employer’s premises for work.
Idaho	All Employees	<p>In Idaho, hours worked does not include:</p> <ul style="list-style-type: none"> time to be spent by an employee traveling to and from the workplace, in productive work preparation, changing clothes prior to and after a work shift, taking showers, attaining and returning work tools and equipment, when a business, industry, plant, mine, factory or workplace has a custom or practice of treating such time as non-compensable time, time spent traveling to or from the workplace, preparation for productive work, time used after a regular shift to prepare for leaving work, time used to check in prior to shift start, time used in a changing room or changing clothing and taking showers, time used for collecting or securing work tools and equipment, time used receiving instructions prior to shift start, time spent on the employer’s premises following the end of a shift, time used to return work tools and equipment, receiving or handing out orders, and creating reports after shift end, time used while waiting in line to receive wage pay or salaries, time used during incidental activities prior to or after work, which can include activities that are excluded from compensable work time by industry practice, custom or agreement.
Maryland	All Employees	Include hours worked during the quarter for the employee.

“Hours Worked” Employer Reporting Instructions in All Applicable States (continued)

State or Jurisdiction	Employee Type	Employer Reporting Instructions
Massachusetts	All Employees	<p>Hours worked during the reporting period. Right justify and zero fill. No decimal allowed. If the employer knows the actual number of hours worked, the employer should report that figure.</p> <p>If the employee's total number of hours in a quarter result in a fractional amount, the total figure should be rounded to the nearest whole hour. If the fraction is "1/2 hour" or more it should be rounded up to the next whole hour, and if it's less than a 1/2 hour, it should be rounded down.</p> <p>The actual number of hours for which an employee receives vacation, sick or holiday pay should be reported. Vacations, sick days and holidays without pay should not be counted as hours worked.</p>
	Full-Time Employees	If the employer does not know the actual number of hours worked, the employer should use 40 hours per week.
	Part-Time Employees	If the employer does not know the actual number of hours worked, the employer should estimate the number of hours.
	Full-Time Plus Employees	If the employer does not know the actual number of hours worked, the employer should use 40 hours per week plus an estimate.
	Overtime Employees	The employer should report the number of hours actually worked for which overtime pay or compensatory time is paid without regard for the overtime pay rate. Compensatory time should be reported when taken, not when earned.
	On Call Employees	Hours in which the employee is carrying a pager, or is otherwise "on call", should not be included in the "hours worked" calculation.
	Employees Not Paid By the Hour	These include salaried workers and those paid by commission. Also included are workers who are paid by the mile, by piecework, by the acre, by the payload, by reductions in rent, or other non-hourly rates. When the actual number of hours worked is available, it should be reported. In the absence of reliable figures, full-time employees should be reported at the rate of 40 hours per week; hours worked by part-time employees and those who work more than full-time should be estimated.
	Employees with Wages Paid Less than Once per Quarter	This will occur most often with corporate officers who are paid only once or twice a year. The employer should report the number of hours worked in any quarter in which no wages were paid, along with \$0 wages. Then, when wages or salaries are finally paid, only the hours worked in that specific quarter should be reported. If the actual number of hours worked is available, it should be reported. In the absence of reliable figures, full-time employees should be reported at 40 hours per week; hours worked by part-time employees and those who work more than full-time should be estimated.
	Faculty Members of Colleges and Universities	Includes technical and community colleges. If the faculty member is considered to be a full-time employee, 40 hours per week paid should be reported. If the faculty member is considered to be part-time, an estimate of the actual hours worked should be made.
	School Teachers	When teachers or other staff work nine months but are paid over 12 months, their hours should be reported in the quarters that they actually work. For part-time faculty, coaches, etc., if hours are not known, employers may establish an hourly rate of pay and divide that into quarterly gross wages to obtain an estimate of hours.
	Volunteer Firefighters	Employers can establish an hourly rate of pay and divide that amount into the quarterly gross wages to obtain an estimate of hours.

“Hours Worked” Employer Reporting Instructions in All Applicable States (continued)

State or Jurisdiction	Employee Type	Employer Reporting Instructions
Minnesota	All Employees	Number of hours worked. Right justified and zero fill. No decimal allowed. (0 to 999 only).
	Employees Exempt from the Definition of Employee in MN Statutes ⁸⁰	The employer must report 40 hours worked for each week any duties were performed by a full-time employee and must report a reasonable estimate of the hours worked for each week duties were performed by a part-time employee.
Oregon	All Employees	Excluding Leave Hours, enter the number of hours each employee worked in the quarter. For fractions or portions of an hour worked by an employee, round up any portion of an hour to the nearest whole hour. Don't report hours paid for sick leave, vacation leave, or any other hours paid where no work was performed. Even though these hours aren't reported in column 4, wages paid are still included in the subject wages in column 5. Although you report wages in the quarter they are paid, report hours in the quarter they are worked.
	Full-Time Employees	If you don't track hours for a full time employee, use 520 hours for the report.
	Overtime Employees	Report the actual number of hours worked, both straight time and overtime.
South Carolina	All Employees	The number of hours the employee worked in the reporting period.
Washington	All Employees	Includes payment in lieu of hours that would have been worked. Round up to the next whole number. We don't accept any fractions of hours. For vacation pay, report the number of hours for leave with pay. For payment in kind, report actual hours worked. For pay in lieu of notice, report the hours that would have been worked. For severance pay, bonuses, tips, and gratuities, report zero (0) hours.
	Salaried Employees	Report actual hours worked. If hours are not tracked, report 40 hours per week for full-time employees.
	Commissioned Employees	Report actual hours worked. If hours are not tracked, report 40 hours per week for full-time employees.
	Overtime Employees	Report actual hours worked.
Wyoming	All Employees	Enter the hours each employee worked during this quarter, rounded to the nearest hour. Do not use fractions or decimals.
	Salaried Employees	Use 522 hours.

⁸⁰ Minn. Stat. § 177.23.7(6) (2022).

OPTION 1.3: “HOURS PAID”

Hours paid are the number of hours for which an employee receives compensation in the quarter. For example, if an employee performs work in the last week of Q2 2022, but receives payment for those hours in Q3 2022, their employer would report those hours on the Q3 2022 wage record. This data would be used with the quarterly wages currently reported for each employee to calculate an accurate hourly pay rate.

ROI Considerations for “Hours Paid”

Considerations	Score	Rationale
Employer Effort	Medium	Employers already have this information for hourly and salaried employees, but it may require extra effort to understand the definition. The state would need to create definitions for less clear categories (e.g., commissions).
State Effort	Medium	DEO would need to calculate the pay rate.
User Input Error Risk	Medium	Employers may be confused about the definition of the data element. Time shifting of hours paid across quarters may create confusion.
Impact	High	The impact of this element is higher than hours worked because, coupled with quarterly wages paid, the pay rate will be accurate.

“Hours Paid” Employer Reporting Instructions in All Applicable States

State	Employer Reporting Instructions
Nebraska	Hours paid in this quarter.
Rhode Island	Enter the number of hours for which this employee was paid during the quarter. Include hours paid for vacation or holiday leave, jury duty, severance or other personal leave but not sick leave. Please round to closest number. Do not enter fractions or partial hours.

OPTION 1.4: “HOURS WORKED” AND “WAGES EARNED”

This option would collect two new employee-specific data elements, which would be used together to calculate hourly pay rate. Florida wage records currently collect “wages paid” in a given quarter, not “wages earned.” For example, if an employee performs work in the last week of Q2 2022, but receives payment for those hours in Q3 2022, right now their employer would report the wages on the Q3 wage record. For “wages earned,” the employer would report the wages on the Q2 wage report. Employers would still need to report “wages paid” for tax purposes. For this option, “hours worked” would need to include paid leave as well.

ROI Considerations for “Hours Worked” and “Wages Earned”

Considerations	Score	Rationale
Employer Effort	Medium or High (depends on employer accounting system)	Would be easy to report for employers using an accrual accounting system, but employer effort would still be medium because they would need to report two elements instead of one. Employers with cash accounting systems would have a much harder time reporting wages earned.
State Effort	Medium	DEO would need to calculate the pay rate.
User Input Error Risk	Medium	Employers may misunderstand the difference between “wages paid” for tax purposes and “wages earned” for pay rate data purposes.
Impact	High	Pay rate will be more accurate than if pay rate were computed with wages paid and hours worked.

Objective 2: Primary Work Location

Collecting each employee’s primary work location will allow for the examination of local labor markets and targeted training investments in different areas of the state. Options for collecting this information only differ in specificity by proposing employers report either the zip code or the full address of employees’ primary work location. Of the two, Option 2.1 (Zip Code of Primary Work Location) has the higher ROI. Other options include the county or city of the primary work location, but the considerations are similar to zip code. The state should decide what would be the most useful location information.

To account for telework, the state may either have employers report teleworkers’ home addresses as their primary work location, or have employers check a box that denotes employees as teleworkers and not include a primary work location for those employees. Employers may also need the option to report multiple worksites for one employee if the employee does not have a “primary” worksite, but does not telework.

OPTION 2.1: “ZIP CODE OF PRIMARY WORK LOCATION”

ROI Considerations for “ZIP Code of Primary Work Location”

Considerations	Score	Rationale
Employer Effort	Low	Employers already have this information.
State Effort	Low	DEO would likely have minimal data cleaning issues.
User Input Error Risk	Low	Employers already have this information.
Impact	Medium	The location objective is less integral to education and training program assessment than the other enhancement objectives.

“Zip Code of Primary Work Location”

Employer Reporting Instructions in All Applicable States

State	Employer Reporting Instructions
Indiana	In general, this is the zip code where the worker spends the majority of their time. If the worker routinely travels as a part of their job, it is either where the worker starts from, if they have a base of operations, or where the worker is directed from – like a central office, as long as it is in Indiana. If none of these apply, it can be the zip code where the worker resides if the worker sometimes works in the same state where they live. If none of those locations is in Indiana, the employer may need to report the person to a state or jurisdiction other than Indiana.

OPTION 2.2: “ADDRESS OF PRIMARY WORK LOCATION”

ROI Considerations for “Address of Primary Work Location”

Considerations	Score	Rationale
Employer Effort	Medium	More information to report than ZIP code.
State Effort	Medium	More information to collect than ZIP code, so potentially more difficult to manage.
User Input Error Risk	Low	Low error risk
Impact	Medium	The location objective is less integral to education and training program assessment than the other enhancement objectives. However, exact addresses could allow divisions by ZIP code, city, county, etc.

Connecticut plans to collect the full address of employees’ primary work locations, but does not yet have instructions.

Objective 3: Occupation

Individual-level occupation data would give educators more insight into education-to-workforce pathways, allowing for better assessment of training programs, and more effective training programs that are in sync with employer needs. The information could guide policy and state investments in training programs, as well as help individuals figure out how to upskill for the most in-demand career paths. Of these, Option 3.1 (Job Title) has the highest ROI, while Option 3.3 (SOC Code) has the lowest.

OPTION 3.1: “JOB TITLE”

ROI Considerations for “Job Title”

Considerations	Score	Rationale
Employer Effort	Low	Employers already have this information.
State Effort	Medium	<p>If SOC code translation is required, then translation of employer-specific job titles to SOC codes would be accomplished through software services requiring some licensing fees and/or operational costs. Autocoders and NAICS industry codes can help significantly with the process.</p> <p>If SOC code translation is not required, then employer-provided job titles may still require additional postprocessing and analysts to normalize.</p>
User Input Error Risk	Low	Employers already have this information.
Impact	High	<p>DEO will have more specific occupational information with which to work than with SOC codes:⁸¹</p> <ul style="list-style-type: none">• Pay rate correlates better with job titles than SOC codes;• Entry-level roles can be distinguished from more advanced roles in the same occupation;• Emerging roles can be seen in new job titles and wouldn’t be captured by SOC codes.

“Job Title” Employer Reporting Instructions in All Applicable States

State	Employer Reporting Instructions
Nebraska	Primary job title
Virgin Islands	Enter specific job title (e.g., security guard; hotel clerk; tax attorney; etc.).

81 Michael Bettersworth (Chief Innovation Officer, Texas State Technical College), online communication with the authors, October 14, 2022.

OPTION 3.2: “SOC CODE OR JOB TITLE”

ROI Considerations for “SOC Code or Job Title”

Considerations	Score	Rationale
Employer Effort	Low	Employers already have job titles and can choose which data element is easier to report.
State Effort	Medium	Incoming job titles and SOC codes would require cleaning and validation. Job titles would need to be converted to SOC codes to use all reported occupational data in one set.
User Input Error Risk	Low	Employers would be less likely to report incorrect codes if they have the option to write in a job title instead.
Impact	Medium	The impact would be similar to requiring SOC code reporting alone, since job titles would need to be converted to SOC codes to use all reported occupational data in one set.

“SOC Code or Job Title”

Employer Reporting Instructions in All Applicable States⁸²

State	Employer Reporting Instructions
Alaska	Enter the complete occupational title or six-digit code for the position held by each employee. If an employee works in more than one occupation, report the job that requires the highest level of skill or education. If the skill levels are the same, report the occupation in which the employee spends the most time.
Louisiana	Enter actual code if it is readily available to you; otherwise please freehand the descriptive job title and LWC will assign the proper code. This code is six digits; do not enter dashes or dots.

⁸² As of September 2022, Washington has not yet written SOC Code or Job Title reporting instructions in their administrative code.

OPTION 3.3: “SOC CODE”

ROI Considerations for “SOC Code”

Considerations	Score	Rationale
Employer Effort	High	Employers have to expend resources to find the correct codes for all of their positions, even though they are likely not familiar with the SOC code system.
State Effort	Medium	DEO will need to validate a lot of SOC codes and update them over time as SOC codes are retired. SOC codes are updated about every 10 years, so intra-version crosswalks would be needed for historical analysis. ⁸³ DOR or DEO will need to help employers choose the correct SOC codes.
User Input Error Risk	High	Large risk that employers will report incorrect codes.
Impact	Medium	One SOC code can represent many different jobs, so the impact would be lower than more precise occupational descriptions.

“SOC Code” Employer Reporting Instructions in All Applicable States

State	Employer Reporting Instructions
Indiana	The worker’s Standard Occupational Classification (SOC) code, which is a six-digit representation of the worker’s job title or assigned duties usually shown as XX-XXXX (if the code contains a decimal followed by two additional digits, the additional information is not required / reported). The SOC Code system is a federal statistical standard used to classify workers into occupational categories for the purpose of collecting, calculating or disseminating data. Employers can use a job title to find the SOC code online using this website. ⁸⁴ Report only the first six digits (XX-XXXX) any additional information after the first six digits is not required / reported.
South Carolina	SOC code of the employee Ex. 11-0000

83 United States Bureau of Labor Statistics, Revising the Standard Occupational Classification, updated March 2014, 1, https://www.bls.gov/soc/revising_the_standard_occupational_classification_2018.pdf.

84 “Find Occupation Codes,” Hoosiers by the Numbers, STATS Indiana and the Indiana Department of Workforce Development, accessed October 28, 2022, <https://www.hoosierdata.in.gov/coder/>.

The Jobs and Employment Data Exchange (JEDx) Model

The Jobs and Employment Data Exchange (JEDx) is an initiative formed in 2021 by the U.S. Chamber of Commerce Foundation. Key leadership include Jason Tyszko of the U.S. Chamber of Commerce Foundation, Bob Sheets of George Washington University, Sarah Castro of the U.S. Chamber of Commerce Foundation, Steve Saxton of Saxton Consulting, and Jim Goodell of Quality Information Partners. The seven founding state partners of the JEDx initiative are Arkansas, California, Colorado, Florida, Kentucky, New Jersey, and Texas.

JEDx project one, “Improving Federal and State Reporting,” aims to reduce federal and state reporting costs for employers and government agencies, to improve data quality and timeliness, and provide better data for public and private workforce analytics and program administration applications. To achieve these goals, they envision a comprehensive, standard set of employer data that are submitted as one report using a standard system architecture. They hope these data would be governed by a public-private data trust to expand public and private use while protecting employer and worker privacy. JEDx began work on this first of four projects with two workgroups: the “Data and Applications Priorities Workgroup” and the “System Architecture Technical Workgroup.” They hope to develop a machine learning tool for states to manage their wage record data more efficiently.

A prior U.S. Chamber of Commerce Foundation project with the HR Open Standards Consortium created the “Employment and Earnings Records Data Dictionary,” which establishes common data definitions and data relationships for use by employers, HR technology providers, and government agencies.⁸⁵ **Florida should consider consulting this data dictionary when defining new wage record enhancements.** This will increase the likelihood that large employers can report the same information across states. As of this writing, Florida hasn’t committed to any actions based on the JEDx work.

Collaborative efforts with other states and national organizations may mitigate some of the costs associated with enhanced wage records in Florida. Cost savings may occur via shared employer and agency systems development, shared data cleaning and validation tools, shared data analysis tools, standardized employer reporting across states, and collaborative stakeholder communications. For example, JEDx is exploring a partnership with BLS and pilot states to incorporate job duties and other contextual data into auto-classification systems to improve accuracy and lessen the coding workload for state agencies. In addition, many large employers and educational institutions would see increased ROI from the wage record data with multi-state or national data-sharing arrangements that contain information from workers outside Florida.



⁸⁵ “Data Standards for Jobs and Employment,” U.S. Chamber of Commerce Foundation, accessed October 29, 2022, <https://www.uschamberfoundation.org/JEDx/DataStandards>.



Other Data Sources For Pay Rate, Work Location, Or Occupation

In addition to wage records and federal agency survey data, employment data can be found in the worker's compensation system and employer associations like the National Association of Manufacturers. The Equifax Work Number also offers wage and employment data to state programs for purchase. These options may serve as additional resources for data validation, but don't cover the same breadth of employees and potential for expansion as wage records.

Workers' Compensation

The National Council on Compensation Insurance (NCCI) oversees workers' compensation data in 36 states, including Florida. They collect and validate data from insurance companies about premiums, employee classifications, effective date, and claims to use for rate making, research, and proof of coverage. The "Scopes" manual contains over 600 codes in 5 industry groups (manufacturing, construction, retail, clerical, and miscellaneous) to classify occupations based on risk exposure.⁸⁶

Since there are multiple jobs within each classification code and the system only covers certain industries, the NCCI workers' compensation data couldn't substitute for occupational data collected on wage records. However, the data may make it easier for employers within the covered industries to

⁸⁶ Dawn Ingham (State Relations Executive, National Council on Compensation Insurance) in discussion with the authors, June 7, 2022.

select the correct SOC codes for employees by providing likely options. The data could also help DEO validate SOC codes reported by employers or matched to job titles within DEO.

National Association of Manufacturers

The Manufacturing Institute from the National Association of Manufacturers has an internal occupational classification that is different from SOC codes.⁸⁷ As with the workers' compensation occupational data, the data could assist in SOC code prompting for employers or back-end SOC code validation by state agencies.

Equifax: The Work Number

Government agencies can use The Work Number Database from Equifax to verify income and employment information for social services, child support enforcement, public housing, and workforce services. The Work Number Database is the largest central repository of payroll information in the U.S., including more than 2.5 million employers, and is updated on a per-pay-period basis, so is a faster solution than wage records, which only update quarterly. The database includes employee name and SSN, employment status, most recent start date and termination date, total time with the employer, job title, rate of pay, average hours per pay period, total pay for the past two years, and the most recent 12 pay periods of gross earnings.⁸⁸



⁸⁷ Doug Holmes (President, Strategic Services on Unemployment & Workers' Compensation) in discussion with the authors, July 25, 2022.

⁸⁸ "Quickly Determine Eligibility for Government Assistance," Equifax: The Work Number, accessed October 29, 2022, <https://theworknumber.com/solutions/industries/government-verification>.



Appendices

Appendix A: --- Current Florida Reemployment Assistance Forms

Most employers report wage records on the RT-6 Employer's Quarterly Report. Other, less common wage reports include:

- RT-6EW for Employees Contracted to Governmental or Nonprofit Educational Institutions
- RT-6NF for Out-of-state Wages
- RT-7 for Employers of Domestic Employees
- RT-8A for Corrections to Employer's Quarterly or Annual Domestic Report⁸⁹

The paper version of the RT-6 report is an option for employers with less than 10 employees.⁹⁰ The second page of the paper RT-6 has fields for individual-level information, including name, SSN, and wages paid. DOR's online File and Pay Webpage contains the same fields as the paper RT-6 form.⁹¹

⁸⁹ Michelle Prather (Revenue Program Administrator, General Tax Administration, Florida Department of Revenue), email message to the authors, August 26, 2022.

⁹⁰ "Reemployment Tax Report and Payment Information," Florida Department of Revenue, accessed October 29, 2022, https://floridarevenue.com/taxes/taxesfees/Pages/rt_return_pay.aspx.

⁹¹ "Reemployment Tax Part 4: How to File the Employer's Quarterly Report Online," Florida Department of Revenue, accessed October 29, 2022, <https://floridarevenue.com/taxes/tutorial/rtonline/story.html>.

Florida Department of Revenue Employer's Quarterly Report

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Employers are required to file quarterly tax/wage reports regardless of employment activity or whether any taxes are due.

Use Black Ink to Complete This Form

RT-6
R. 01/15

QUARTER ENDING / / DUE DATE PENALTY AFTER DATE TAX RATE RT ACCOUNT NUMBER



Do not make any changes to the pre-printed information on this form. If changes are needed, request and complete an Employer Account Change Form (RTS-3). If you do not have an account number, you are required to register (see instructions). F.E.I. NUMBER - FOR OFFICIAL USE ONLY POSTMARK DATE / /

Name
Mailing
Address
City/St/ZIP

Location
Address
City/St/ZIP

1. Enter the total number of full-time and part-time covered workers who performed services during or received pay for the payroll period including the 12th of the month.

1st Month	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2nd Month	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3rd Month	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

☐ Check if final return: Date operations ceased. / /

☐ Check if you had out-of-state wages. Attach Employer's Quarterly Report for Out-of-State Taxable Wages (RT-6NF).

Reverse Side Must be Completed

2. Gross wages paid this quarter (Must total all pages) , , .

3. Excess wages paid this quarter (See instructions) , , .

4. Taxable wages paid this quarter (See instructions) , , .

5. Tax due (Multiply Line 4 by Tax Rate) , , .

6. Penalty due (See instructions) , , .

7. Interest due (See instructions) , , .

8. Installment fee (See instructions) .

9a. Total amount due (See instructions) , , .

9b. Amount Enclosed (See instructions) , , .

RT-6

If you are filing as a sole proprietor, is this for domestic (household) employment only? ☐ Yes ☐ No

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true (sections 443.171(5), Florida Statutes).

Sign here	Signature of officer	Date	Title
	Preparer's signature	Date	Preparer check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN <input type="text"/>
Paid preparers only	Firm's name (or yours if self-employed) and address	Date	FEIN <input type="text"/>
			ZIP <input type="text"/> Preparer's phone number <input type="text"/>

DO NOT DETACH

TC
Rule 73B-10.037
Florida Administrative Code
Effective Date 11/14
Florida Department of Revenue

Employer's Quarterly Report Payment Coupon

RT-6
R. 01/15

COMPLETE and MAIL with your REPORT/PAYMENT. Please write your RT ACCOUNT NUMBER on check.

Make check payable to: Florida U.C. Fund

DOR USE ONLY

/ /
POSTMARK OR HAND-DELIVERY DATE

RT ACCOUNT NO.
F.E.I. NUMBER -

RT-6

Name
Mailing
Address
City/St/ZIP

GROSS WAGES (From Line 2 above.) , , .
AMOUNT ENCLOSED (From Line 9b above.) , , .
PAYMENT FOR QUARTER ENDING MM/YY -

☐ Check here if you are electing to pay tax due in installments. ☐ Check here if you transmitted funds electronically.

9100 0 99999999 0068054031 7 5009999999 0000 4

Appendix B: Stakeholder Convening Attendees

All of the paper's authors were in attendance at a Florida Stakeholder Convening on December 5, 2022 in Tallahassee, FL. The table below indicates the stakeholders and experts that also attended the convening and provided the authors with feedback on this paper.

Name	Title and Organization
Kyle Baltuch	Senior Vice President of Equality of Opportunity, Florida Chamber Foundation
Steven Birnholz	Vice President for Research, Florida Council of 100
Katie Crofoot	Director, Executive Office of the Governor's Office of Reimagining Education and Career Help (REACH)
Laura DiBella	Deputy Secretary of Commerce, Enterprise Florida
Dr. Walter Ecton	Assistant Professor of Educational Leadership and Policy Studies, Florida State University
Tim Elwell	Staff Director, Education Appropriations, The Florida Senate
Richard Froeschle	Senior Labor Market Economist, Texas State Technical College
Scott Hunzeker (virtual)	Labor Market Information Director, Nebraska Department of Labor
Adrienne Johnston	Deputy Secretary, Division of Workforce Services, Florida Department of Economic Opportunity
Adam Leonard	Chief Analytics Officer and Director of Information Innovation & Insight, Texas Workforce Commission
Dr. Henry Mack	Senior Chancellor, Office of the Commissioner, Florida Department of Education
Dan McGrew	Business & Workforce Strategies Senior Vice President, CareerSource Florida
Sheridan Meek	Research Economist, Florida Chamber Foundation
Dr. Kevin O'Farrell	Chancellor, Division of Career and Adult Education, Florida Department of Education
Michelle Prather	Revenue Program Administrator, General Tax Administration, Florida Department of Revenue
Radha Rangarajan	Senior Program Officer, Bill & Melinda Gates Foundation
Steve Saxton (virtual)	President, Saxton Consulting
Michael Simpson	Co-Founder and CEO, PAIRIN
Dr. Andre Smith	Deputy Commissioner of Innovation, Division of Technology & Innovation, Florida Department of Education
Chad Sorenson	President, HR Florida State Council
Roger Strickland	Director for Economic Development, State University System of Florida
David Struhs	State Director of Policy and Advocacy for Florida, ExcelinEd
Quentin Suffren	Senior Advisor of Innovation Policy, ExcelinEd
Bob Ward	President and CEO, Florida Council of 100
Nicole Washington	Principal, WES Group

Appendix C: Stakeholder Convening - Support for Enhancing Florida's Wage Records

At the Florida Stakeholder Convening on December 5, 2022 in Tallahassee, FL, attendees were told at the beginning of day that the goal for the day was to gauge support for the state pursuing enhancements to Florida's wage records. The slide below shows the question posed to the group.

By the end of today, we will ask for everyone's opinion on whether to pursue enhancing Florida's wage records. You will vote:

- 1. Yes** We should work together to put enhancing Florida's wage records on the state's official agenda in the next 1-2 years.
- 2. No** We should NOT put enhancing Florida's wage records on the state's agenda at this time.
- 3. Define path to #1 or #2** In the next 3 months, we will define specific steps to be completed to enable us to choose #1 or #2 above

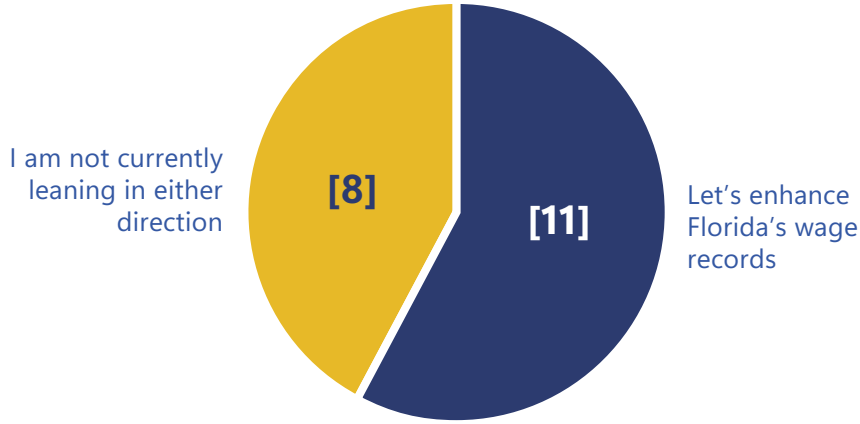
Convening facilitators took a poll at the beginning of the day to gauge incoming stakeholder support for enhancing Florida's wage records and again at the end of the day to gauge outgoing support.

At 8:00 AM, the specific question asked was, "Coming into today's conference, which way do you lean on this issue?". The answer choices were:

- Let's enhance Florida's wage records
- Let's NOT enhance Florida's wage records
- I am not currently leaning in either direction

As shown below, 11 responded "Let's enhance Florida's wage records", while 8 responded "I am not currently leaning in either direction".

Coming into today's conference, which way do you lean on this issue?

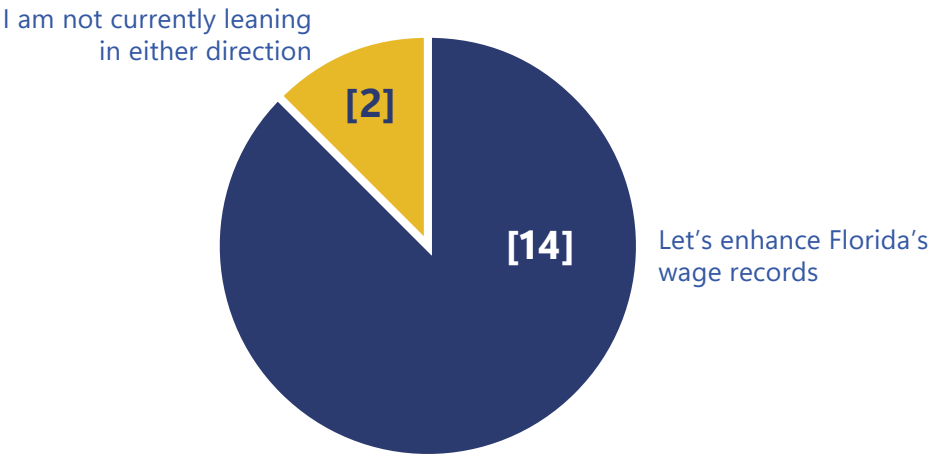


At 3:00 PM, the specific question asked was, "At this point, what do you recommend Florida do?". The answer choices were:

- Let's enhance Florida's wage records
- Let's NOT enhance Florida's wage records
- I am not currently leaning in either direction

As shown below, 14 responded "Let's enhance Florida's wage records" while 2 responded "I am not currently leaning in either direction".

At this point, what do you recommend Florida does?



Appendix D: Stakeholder Convening - Top Benefits

At the December 5, 2022 Florida Stakeholder Convening, facilitators led a breakout activity to brainstorm and prioritize the potential benefits of enhancing Florida's wage records, yielding the following results.

Outcome	Votes	Educational Benefits	Employer Benefits	State Oversight / Taxpayer Benefits
Improved evaluation of / more informed public policy investment in employment outcomes for graduates from public education and workforce training programs	50	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Learners and workers will have a better picture of high-impact education and career pathways	40	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Better local labor market information and data on telework	18	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Providing employers with data to help them recruit and retain talent, such as wage benchmarking, information to minimize churn, and information on the most aligned training programs	17		<input checked="" type="checkbox"/>	
Ability for the state to identify underemployment	12		<input checked="" type="checkbox"/>	
Lower employers' reemployment tax rate	7		<input checked="" type="checkbox"/>	
Reducing credit and identity fraud, particularly in the reemployment assistance program	2			<input checked="" type="checkbox"/>

Appendix E: Stakeholder Convening - Follow-Up

Question: From who else would you like additional feedback?

Responses:

- Employers, specifically small employers, large employers, and multi-state employers
- Payroll and HR firms
- Employer representatives, including the Florida Chamber and local chambers of commerce
- Colleges and universities, private educational institutions, and nontraditional educators
- Gov. DeSantis and his office
- Legislative leaders
- More states with tangible outcomes from enhanced wage records
- Workers

Question: What other steps would you or the state need to take to get buy-in from stakeholders?

Responses:

- Create a clearer value proposition for employers by quantifying benefits and getting more precise employer cost estimates
- Prototypes of reports for employer benefit
- Prepare a pitch list with tangible benefits for each stakeholder
- Change management, implementation, and communications plans
- Meetings and town halls with employers, FC100, FL Chamber, other employers, and the public
- Polling stakeholders about concerns
- Pilot project that demonstrates deliverables
- Decide on data element details
- List all employer reports or surveys that could eventually be replaced with enhanced wage records
- Write model legislation with input from FC100 and FL Chamber

Question: If Florida successfully implements enhanced wage records, what would be both true and measurable in 5-10 years?

Responses:

- Graduate outcomes for education and training programs will be available and used by the students, employers, and the public to make informed decisions
- Employers will feel that they can recruit and retain satisfactory talent
- Employers will access and employ the new data when making hiring and retention decisions
- Most employers will accurately report the new data elements
- More employers will want to do business in Florida
- Less underemployment in Florida
- An increased return on investment for students in public education and workforce programs
- Predictable education and training program pipelines by occupation
- Some career and technical education programs will sunset if graduates consistently can't find work in their field

Appendix F: Stakeholder Convening - Presentation Deck

Content from the presentation deck from the December 5, 2022 stakeholder convening are below.



Welcome to DOE's enhanced wage records convening

December 5, 2022



By the end of today, we will ask for everyone's opinion on whether to pursue enhancing Florida's wage records. You will vote:

- 1. Yes** We should work together to put enhancing Florida's wage records on the state's official agenda in the next 1-2 years.
- 2. No** We should NOT put enhancing Florida's wage records on the state's agenda at this time.
- 3. Define path to #1 or #2** In the next 3 months, we will define specific steps to be completed to enable us to choose #1 or #2 above

Morning schedule

7:30a	Breakfast
8:00a	Introductions & agenda
8:30a	Initial pulse check
8:40a	Enhanced wage records overview
9:30a	Benefits of enhancing wage records
10:30a	Break
10:45a	Lessons learned from other states
12:00p	Lunch

Afternoon schedule

1:00p	Stakeholder concerns
2:00p	Implementation options
2:30p	Midpoint pulse check
2:45p	Break
3:00p	Open discussion / outstanding questions
4:00p	Closing pulse check
4:15p	Next steps
5:00p	End

What are "enhanced wage records"?

Wage records States require employers to report each fiscal quarter their employees' names, social security numbers, and gross and taxable wages for each quarter, and taxable wages (since the Social Security Act of 1935)

Enhanced wage records Wage records that include employee-specific data elements other than the above

We are considering whether to pursue enhancements to achieve three objectives

Hourly pay rate	<ul style="list-style-type: none"> Florida collects total quarterly wages by employee. Collecting pay rate would allow accurate wage comparison longitudinally and among different occupations, industries, locations, education type, etc.
Primary work location	<ul style="list-style-type: none"> Most wages are reported under employer's registered headquarters. Most large employers have multiple locations and/or remote employees. Primary work location would: <ul style="list-style-type: none"> Create local labor market information Help DEO reduce reemployment insurance benefit fraud Help DOR verify parental information for child support services Reduce employer reporting burden on other surveys that collect worksite location information
Occupation	<ul style="list-style-type: none"> Employer Federal Employment Identification Numbers (FEINs) can only be linked with a North American Industry Classification System (NAICS) code which describes the employer's industry Many different jobs exist within an industry. Employers and educators want information about individuals' skill sets, which map much more cleanly to occupation than industry.

Publix example

	Employee	Wage
Wage record	John Smith, 123-45-6789	2022, Q1: \$6,250
Open questions (we don't currently know)	<ul style="list-style-type: none"> What does John actually do? Where does John perform his work? 	<ul style="list-style-type: none"> Does John make a good wage or not?
Potential answers	<ul style="list-style-type: none"> Publix is in retail (Industry classification), but has a wide variety of job roles (e.g., store management, store operations, IT, marketing, finance, executive leadership) Publix headquarters is in zip code 33802, but has 836 store locations statewide* 	<ul style="list-style-type: none"> \$6,250 (did he make this in partial or full quarter?): <ul style="list-style-type: none"> Monthly = \$75,000 annually Quarterly = \$25,000 annually

* Wikipedia, as of October 2022

With enhanced wage records, we could align Florida's workforce with its economy by investing in the right education programs

- Better (and reduce manual efforts to) assess education and training program outcomes
- Improve occupational supply and demand analysis
- Align higher education offerings with state and regional market demand
- Improve understanding of the most effective mix and sequence of training and support services
- Identify new and emerging occupational roles
- Save taxpayer money through more targeted public program investments

We could also provide better information, guidance, and service to Floridians and Florida's employers

- Identify alternate sources of talent for hiring managers
- Consolidate reports and employer data collection
- Provide better labor market information to employers
- Create career progression lattices that highlight paths to better wages
- Improve regional economic competitiveness through greater transparency and accountability

These enhancements would also improve the state's ability to provide oversight in key areas

- Eliminate under-reporting of salary outcomes due to partial quarters and part-time job roles
- Better detect re-employment assistance (unemployment insurance) fraud
- Improve labor market information

Enhancing Florida's wage records would require several implementation steps

- Define:
 - Which specific data elements to collect
 - Time frame
 - Rollout path
 - Regulation and oversight framework
 - Technology, staffing, and communication costs
- Build stakeholder buy-in
- Update statute to create the additional authority
- Implement (the hard part!)

Speaker: Rich Froeschle

- Senior Labor Market Economist, Texas State Technical College
- Former Director of the Labor Market and Career Information Department, Texas Workforce Commission
- Writings include the books *How Many is Enough? A Practitioners Guide to Occupational Targeting and Supply/Demand Analysis*, *Where the Jobs Are*, *Working Texas Style*, and a dozen monographs including *Life After COVID: Economic & Job Market Phenomena to Ponder*, *Post-pandemic*, and *Targeting Your Labor Market*
- Expert and highly-regarded speaker in the fields of regional economic analysis, labor market dynamics, skill and job analysis, and development and application of labor market information for ~40 years
- Bachelor's degree in Economics, University of Texas at Austin
- Master's degree in Manpower and Industrial Relations, University of North Texas



Discussion: Benefits of enhanced wage records - economic benefits (2/3)

4. Consolidate and streamline data collection from other employer surveys, including Occupation Employment and Wage Statistics (OEWS).
5. Identify new and emerging occupational roles in the economy. Frequently listed job titles can be used to drive/update curriculum modification.
6. Reduce/supplant manual efforts at the institution level to identify post-exit outcomes and their associated costs. Facilitates the standardized collection of follow-up data and institutionalizes capacity for annual and longitudinal follow-up studies.

Enhancing Florida's wage records would support the state's key goals

- [Executive Order 19-31](#): Florida to become Number 1 in Nation in Workforce Education
- [2021 REACH Act](#): Streamline access points to education and career help across Florida's workforce resources
- Economic development goals

Enhancing Florida's wage records would come with some costs

- | | |
|---|---|
| Employers | <ul style="list-style-type: none">• Technology and staff infrastructure to report additional information on UI filings, including payroll system updates and maintenance• Staff training and extra time• Potential penalties for incorrect reporting |
| State agencies (and ultimately, taxpayers) | <ul style="list-style-type: none">• Collect, clean, validate, code, and regulate the additional information on UI tax filings, including system updates and maintenance• Staff training and extra time• Employer outreach and support, and stakeholder management |
| Policymakers | <ul style="list-style-type: none">• Craft and pass legislation to create additional authority for state agencies• Manage stakeholders |

Discussion: Benefits of enhanced wage records - group brainstorm

If you had hourly pay rate, primary work location, and occupation information tied to wage records over time, how could you use that in your job?

- 8 minute brainstorming on your easel
- 10 minute plenary debrief on:
 - Questions on each other's easels
 - Key insights / learnings from the activity
 - Rough sense of the group's top priority benefits
- 2 minute rotations to each easel (total 10-12 minutes)- vote with dots on which ones you think would provide the most benefit

Discussion: Benefits of enhanced wage records - economic benefits (1/3)

1. Access to training-related information to assess education and training program accountability. Assess the extent to which the student got a job that was related to the training they pursued (leavers) or completed.
2. Improve regional occupational S/D analysis. Understand the physical location in which a program completer or incumbent worker is found working and worker migration patterns.
3. Improve the alignment of higher education program offerings with state and regional labor market demand. Assess taxpayer ROI impact on the economy of education and training investments. Teach programs in demand!

Discussion: Benefits of enhanced wage records - economic benefits (3/3)

7. Improve the FLA LMI system by creating new data elements on employment by occupation, wages, and worker dynamics for small areas.
8. Construct career progression lattices that highlight paths of upward career and wage mobility from entry-level positions. Useful in career guidance.
9. Improve accountability research for all job market-based programs. Improve product and delivery quality. Understand value of program interventions, i.e. blending enhanced wage record data with criminal justice data to determine the role of employment and behind-the-walls education on recidivism.

Panel: Lessons learned from enhanced wage records in other states

Florida's employers would incur three primary costs

- **Technology and staff infrastructure** to report additional information on UI filings, including payroll system updates and maintenance
- **Staff training and extra time**
- Potential **penalties** for incorrect reporting

Point of reference: One Texas survey* showed employer estimates ranged from \$250 to \$2,390 per year per employer.

* Texas Workforce Commission, Report to the Sunset Advisory Commission, 2-7

The state would also incur three primary costs

- **Collect, clean, validate, code, and regulate** the additional information on UI tax filings, including system updates and maintenance
- **Staff training and extra time**
- **Employer outreach and support**, and stakeholder management

Point of reference: Annual DEO budget for:

- Industry code clean-up \$350K
- OEWS surveys \$1M

Policymakers would also incur costs

- Staff and principal time for:
 - Consensus-building
 - Creating talking point and communication materials
 - Policy-writing
- Expenditure of political capital

There are many ways to minimize employer costs or increase value to employers

- Provide **help and guidance** in submitting the new data
 - Publish easy-to-use training material
 - Provide staff for questions and assistance
 - Create smart technology that helps select the rights codes
 - Auto-populate fields from previous quarter
- **Streamline with other reporting requirements**
- Offer tax or other **incentives**
- Provide **long timeframes** for compliance
- Provide **better labor market information**
- **Demonstrate the value** to Florida's economy and employers (e.g., case studies from other states, value calculator)

Discussion: Minimizing employer costs

- 8 minute brainstorming on your easel
- 2 minute rotations to each easel (total 10-12 minutes)- vote with dots on which ones you think would provide the most benefit
- 10 minute plenary debrief on:
 - Questions on each other's easels
 - Key insights / learnings from the activity
 - Rough sense of the group's favorite ideas

We could achieve our objectives using different data elements

Hourly pay rate	<ul style="list-style-type: none">• Hourly pay rate• Hours worked• Hours paid• Hours worked & wages earned
Primary work location	<ul style="list-style-type: none">• Zip code of primary worksite• Address of primary worksite
Occupation	<ul style="list-style-type: none">• SOC code• Job title• SOC code or job title

We could implement in a number of different ways

Reporting requirement	<ul style="list-style-type: none">• Voluntary• Mandatory• Voluntary transitioning to mandatory
Implementation timeline	<ul style="list-style-type: none">• All new data fields at once• Phase in new data fields by objective
Test group	<ul style="list-style-type: none">• Representative set of employers• "Friendly" employers• Volunteer employers• No test group

92

57

Appendix G: Employee-Specific Wage Record Data by State *continued*

[illegible]

Appendix H:

State Enhanced Wage Records Narratives

In 1996, Alaska was the first state to add employee-specific data enhancements to its wage records with H.B. 466/S.B. 360. The state collects “geographical code of principal worksite” and “SOC code or job title” for every employee, helping the state make more informed economic subsidization decisions based on location and occupation.⁹³ The state also uses SOC code data for reports on occupational trends and outcomes for graduates from state education and training programs.⁹⁴

There are now 38 states or jurisdictions with enhanced wage records (see Appendix G: Employee-Specific Wage Record Data by State). Findings from interviews with Louisiana, Nebraska, and Washington are presented below. In Louisiana, inadequate preparation time and a lack of funding meant a negative initial response from employers, but the state has since changed from requiring to requesting the additional wage record information, and has grown employer participation significantly (to 80%) by working to onboard employers over the past 6 years. In Nebraska, reporting additional wage record information has always been voluntary, meaning no employer pushback, but low participation rates. Washington held an initial voluntary trial period in 2022 and will begin requiring reporting in 2023.

Note that colleagues from different states express differing views on a preferred data element for capturing occupation data. Washington indicated a preference for SOC codes. Texas and Nebraska have indicated a preference for job titles. The authors describe these considerations in detail in the “Implementation: Selecting Additional Data Elements: Objective 3 - Occupation” section.

Louisiana

This narrative is based on information provided in an initial interview with Dawn Bell, the Unemployment Insurance Tax Chief for the Louisiana Workforce Commission in the Louisiana Department of Labor. To date, the project team has been unable to secure Ms. Bell’s feedback on or confirmation of this narrative.

In 2016, the Louisiana Department of Labor (referred to as “the Department” within this narrative) began requiring employers to report hourly pay rate and job title or SOC code on each employee’s wage records. There wasn’t any legislation or new funding dedicated to supporting the change and, initially, any reports missing this information were rejected and an email was sent to the employer with instructions to refile. The Department used an employer email campaign and FAQs on the Department website to communicate the reasons for the additional fields and the benefits to employers and the state. Among these reasons were economic development, economic trend information for the public and policymakers, aligning education programs with employer needs, and assessing educational outcomes. The Louisiana Board of Regents especially supported the additions to gather education outcomes data for institutions in the University of Louisiana, Louisiana State University, Southern University, and Louisiana Community and Technical Colleges systems.

When the Department initiated enhanced wage records, their help center was inundated with more calls than staff could handle. During the first quarter of 2016, many employers reported incorrect or incomplete information, which caused the forms to bounce back, and usual UI functions from the wage

93 Chuck Caldwell (former Chief of Research and Analysis Section, Alaska Department of Labor) in discussion with the authors, April 1, 2022.

94 “Alaska Occupational Forecast 2020 to 2030,” Alaska Department of Labor and Workforce Development, accessed October 28, 2022, <https://live.laborstats.alaska.gov/modules/custom/occupations/files/occfst.html>; Alaska Commission on Postsecondary Education, Alaska Department of Education and Early Development, Alaska Department of Labor and Workforce Development, and University of Alaska, 2022 *Alaska Performance Scholarship Outcomes Report*, January 12, 2022, 17, <https://acpe.alaska.gov/Reports?ga=2.171380713.894663300.1662130529-1065793372.1648840034>.

reports were disrupted. Employers, third-party administrators (TPAs), and TPA associations complained to the Governor's Office about these issues. The most common complaint had to do with employers' unfamiliarity with SOC codes and difficulty reporting them.

Because of these difficulties, the Department decided to change the requirement to a request starting in the second quarter of 2016. Since then, they've worked with employers and many large TPAs to increase participation. Now, an astounding 80 percent of Louisiana's employers voluntarily report hourly rate of pay and SOC code or job title. However, the Department still doesn't have sufficient staff to scrub or validate the data. And though the data have become cleaner over time, they remain non-standardized (e.g., contain different job titles that represent the same role), making them hard to use.

Legislation spearheaded by the Louisiana Board of Regents passed in 2021 to require employers to report occupational information on wage records starting in 2023 if an allocation is made for system updates, autocoding, and additional staff, but no allocation has been made at this time.⁹⁵

Nebraska

This narrative is based on information provided by Scott Hunzeker, the Labor Market Information Director at the Nebraska Department of Labor. The project team has confirmed this account with Mr. Hunzeker and incorporated his edits.

After discussing wage record enhancements for more than a decade, members of the Nebraska Department of Labor (referred to as "the Department" throughout this narrative) jumped at the opportunity to add two fields to the wage record filing form when a system upgrade came around in 2017. Since the update, NE employers now have the option to report hours paid and job title on their quarterly wage reports. The Department worked closely with large payroll companies in the state to ensure that the extended files would still work with their reporting systems.

The Department received little to no employer pushback since reporting the additional elements is voluntary. They also found that employers that report the new information once tend to continue reporting it each quarter. Using job title instead of SOC code also meant little employer pushback, gives the Department more precise information and flexibility with the data (since one SOC code can be associated with many job titles), and eliminates concerns about employers reporting incorrect SOC codes.

The Department uses job titles reported on the wage records to verify job titles collected for the OEWS program, or fill them in if employers don't reply to the survey. Employer response rates for OEWS surveys have dropped in recent years, so using job titles from wage records helps the Department meet BLS-required minimum employer response rates. Mr. Hunzeker used to be on the OES (former name of OEWS) council and presented this method to BLS directors, who approved of it, though the regional OEWS office occasionally requires the Department to conduct additional verification of the occupational information collected on the wage reports. The Department hopes to be able to offer enhanced wage record reporting in place of some OEWS employer survey information in the future, with the intention of reducing the employer reporting burden and streamlining government LMI reports. The Department also links wage record data to DMV records to measure demographic trends and to education programs to measure student outcomes.

In the first quarter of 2022, the Department ran another system update. Before the update, around 13-15 percent of Nebraska employers reported hours paid and/or job title. Initial reporting of job titles in

⁹⁵ Act No. 474, La. H.B. 459 (2021).

the new UI tax system appear to show roughly the same quantity and quality of data. Nebraska believes employer participation is low because employers don't see the benefit to reporting the additional information. The low response rate means that:

- The data aren't representative of Nebraska's employer base as a whole, meaning they are of little use for detailed LMI analysis. Instead, most Department reports on occupational information use OEWS survey data.
- There isn't much urgency to develop a more reliable autocoder or other data analysis tools, or to devote staff resources to data cleaning or analysis.
- There isn't enough good training data for the development of a reliable autocoder.

"Hours paid" and quarterly wages are currently used to calculate pay rate, though the Department expressed that it may be more effective to just ask for employees' pay rate instead. The Department also stated that the information isn't very helpful without worksite location to separate local market dynamics and to verify information on OEWS surveys.

These takeaways may be hard to implement in the immediate future, though, since a bill from the 2022 legislature (L.B. 1130) asked for job titles and 5 additional fields to be mandatory on wage records in the state.⁹⁶ The bill was spearheaded by the state's new K-12 longitudinal education data system, the Nebraska Statewide Workforce & Educational Reporting System (NSWERS), but still received much opposition due to expected employer reporting burden and Department costs to collect and validate the new data. Due to the pushback, the legislature stripped the language requiring new wage record data from the bill before it passed. NSWERS plans to use the job titles currently reported voluntarily on wage records for now.

Washington

This narrative is based on information provided by Jeff Robinson, the Labor Force Statistics Manager at the Washington Employment Security Department. The project team has confirmed this account with Mr. Robinson and incorporated his edits.

Washington's Employment Security Department has collected hours worked on wage records since at least 1980 to verify UI benefit eligibility, since an individual must work at least 680 hours during his or her base year to be eligible for UI benefits.

In 2019, the state passed new legislation (HB 2308) to begin collecting SOC code or job title on wage records as well.⁹⁷ The legislation originated with the "Future of Work" taskforce established by the legislature in 2018. Education and training providers made up the majority of the taskforce and the legislation passed easily in the 2019 legislative session. The state plans to use SOC codes to match occupational data with education and training program data in the Washington State Education Research and Data Center. Such information will help the state make more informed investment decisions for training programs.

With a trial period set to begin in 2022, the Department began a few avenues of employer outreach. They trained Department staff on how to help employers figure out the correct SOC codes for employees. They also hosted webinars for employers with instructions for figuring out correct SOC codes, how to report the new information, and when changes would occur.⁹⁸ The Department referred

⁹⁶ Ne. L.B. 1130, Introduced version, Section 1(6)(b) (2022).

⁹⁷ Wa. H.B. 2308, State of Washington 66th Legislature (2019).

⁹⁸ "New SOC Code Reporting Required," Washington State Employment Security Department, accessed October 29, 2022, <https://esd.wa.gov/employer-taxes/about-soc>.

employers to the Occupational Information Network (O*NET) website from BLS so that they could reference the O*NET-SOC occupational structure themselves. Finally, the Department gave about two years of advance notice to TPAs and business advocates in the state to work out any kinks and make sure employers knew to prepare their systems for the change.

The preliminary trial period began in January 2022. The trial period was open to all employers that use Washington's online filing system, and around 7-8 percent of employers are participating so far. In January 2023, reporting SOC codes or job titles will become mandatory for all employers in the state. At this time, employers will not receive a penalty for incorrect or incomplete SOC code reporting.

Funding for two new Department employees to support the changes accompanied the legislation. Job titles, however, are much more costly, difficult to clean, and difficult to analyze for the Department than SOC codes. The Department hopes to amend the legislation next year to only include SOC code and not job title, or to receive funding for additional staff focused on converting job titles to SOC codes. In the meantime, the Department will waive incomplete report penalties for missing SOC codes or job titles, as the Department is still implementing the capturing of job titles.

NARRATIVE SUMMARY TABLE

State	Louisiana	Nebraska	Washington
Additional Elements	Hourly Pay Rate; SOC Code or Job Title	Hours Paid; Job Title	Hours Worked; SOC Code or Job Title
Implementation Timeline	Q1 2016 - Department rule requires enhanced wage records	2017 - Department extends wage record form to include hours paid and job title as optional fields	Since before 1980 - Department collects hours worked for benefits purposes
	Q2 2016 - Department changes the requirement to a request		2019 - Legislation passes containing a requirement for SOC code or job title on wage records
	2021 - Legislation passes requiring occupational information on wage records		2022 - Voluntary trial period begins
	2023 - Mandatory reporting begins pending funding		2023 - Mandatory reporting begins
Employer Outreach Strategies	Email campaign; Employer FAQs on Department website; Links to SOC code information on the filing form; Direct work with TPAs	Direct work with TPAs	Department staff training to help employers figure out SOC codes; Webinars for employers; Direct work with and advance notice for TPAs, business, and labor
Employer Participation	About 80 percent	About 13-15 percent before a 2022 system update	About 7-8 percent in the trial period
Current Uses	(Research team hasn't found any to date)	Verify and fill in missing OEWS survey information	Hours worked data verify UI benefit eligibility
		Linked with DMV data to study employment trends by demographic	
		Linked with education data to study student employment outcomes	
Proposed Uses	(Research team hasn't found any to date)	Allow employers to report occupational information on wage records instead of OEWS surveys	Match SOC codes/job titles with educational programs of study to inform state investment decisions
		Use job titles for a longitudinal education data system	
Issues	Employers had difficulty figuring out SOC codes and Department help center inundated with calls	Not widely used (data is not representative of state workforce)	Job titles are more difficult for the Department to clean and analyze than SOC codes
	Employers didn't comply and reports bounced back	Lacking worksite information	
	Dirty data, with little to no scrubbing or data validation processes	"Hours paid" doesn't identify in which quarter work is performed	
	No extra funding allocated to date		
Things they would do again	(Not given)	Make reporting voluntary because it eliminated employer pushback	(Not given)
		Use job title, not SOC code, since it is easier for employers and gives the department more information with which to work	
Statute	R.S. 23:1531.1 ⁹⁹	None	RCW 50.12.070 ¹⁰⁰
			RCW 50.12.220 ¹⁰¹
Agency Rules	(Research team hasn't found any to date)	(Research team hasn't found any to date)	WAC 192-310-040 ¹⁰²

99 Electronic filing of contribution, occupational information, and wage reports, La. Stat. § 23:1531.1 (2022).

100 Employing units records, reports, and registration, R.C.W. § 50.12.070 (2022).

101 Penalties for late reports or contributions, R.C.W. § 50.12.220 (2022).

102 How should employers report hours worked?, W.A.C. 192-310-040 (accessed October 2022).

Appendix I:

Enhanced Wage Record Data Applications

The following data application examples come from the “Data and Applications Priorities Workgroup” led by Steve Saxton for the Jobs and Employment Data Exchange (JEDx) initiative from the U.S. Chamber of Commerce Foundation.

Business Operations

- We need to ensure that our employees are compensated competitively to optimize our investment in attracting and retaining talent. To do this we need to have current data to benchmark and monitor our compensation strategy against trends in other firms with similar talent needs, in the markets where we are located. We need to constantly keep abreast of how our mix of pay and benefits stack up.
- Our firm would benefit from a better understanding of the best sources of, and competing demands for, workers with the experience and skills needed in our firm. In doing this, we need to be able to be comfortable that we are comparing our workers to individuals with similar functions in other firms.
- I would like to better understand the staffing structure in similar industries. I want to know more about different approaches competitors are taking to produce similar products, including the types of jobs being used, skills needed, hours worked, and compensation.
- We are continually considering expansion into new markets and need information on the current supply of labor and compensation rates in those markets.
- We would like to evaluate our firm’s retention rates relative to firms with similar compensation approaches to better assess our work environment.
- Our company’s profitability is closely tied to local economic trends, and we would like more reliable and timely information on local changes.
- The recruitment and hiring specialist in our HR department would be able to better identify and assess job candidates if we had information on which education and training programs, industry certifications and other credentials, and government programs at the national, state and local/ regional levels that have demonstrated the greatest effects on individuals’ career paths, employment status, and earnings.

Business Services

- Our company provides employers with analytics about the labor market. Having better access to timely market information on compensation packages, skill trends, turnover, and staffing patterns and ratios would enable us to generate more informative tools.
- Our business prepares and submits payroll data to various government programs. These programs often use differing definitions for similar data elements. We would like more consistency among the various programs and would prefer a more consolidated approach to reporting.

Economic Development

- Our state economic development agency needs information on the types of jobs and skills available in our targeted industry to help make the case that we have an existing workforce for companies seeking to relocate to or expand in our market.
- Our state wants to know if the incentives we offer to firms are having an impact on business employment and wages.
- Our economic development agency is seeking to understand where business and employment

growth is occurring to determine which industries are growing and which require additional support to sustain their employment levels as well as to benchmark local industries with their peers elsewhere.

- Our governor is seeking to foster more inclusive growth, and we would like data to inform our efforts to develop better programs aimed at helping to encourage more women and people of color to participate in certain industries in which they have been underrepresented.

Education/Training

- Our institution is required to determine the labor market outcomes of our students. Currently, we attempt to follow-up with graduates by mail or e-mail, which is time-consuming and often unsuccessful. We would like to determine if they have obtained employment related to their education, what industry they are working in, where they are working, and the types and amounts of compensation they are receiving.
- Better information about employment opportunities and requirements in our area would assist our students in forming questions and making decisions about career opportunities.
- Our education and training providers need better information about the skills required for fast-changing jobs so that they can adapt their existing curriculum to better reflect industry needs.

Employment/Workforce Services

- Having more timely information on available job openings and the related skills and experience expected by employers would help our staff to assist job seekers to more quickly find appropriate employment opportunities.
- Better information on employer-required skills and potential compensation in our local labor market would enable us to guide individuals to retraining that would result in successful re-entry to the workplace.

Government Policy

- Ensuring equitable access to employment opportunities in our state for a diverse population is a priority. Having better information on employment trends within the various cultural and demographic groups would help us assess progress and develop policies to address situations where barriers exist.
- In order to effectively evaluate and prioritize government investments in education and training programs, we need better information on how these investments are affecting individuals' career paths, employment status, and earnings.
- Our military business center would like to help transitioning veterans find employment, so we need better insights about which industries and occupations are currently employing the most veterans and which occupations may offer the best opportunities for civilian careers.

Government Program Administration

- We administer a public benefits program. Timely information on employment status and earnings would assist us in reducing the level of fraudulent claims for benefits.
- Our agency monitors compliance with equal employment opportunity laws. Having information on employment by their job types, age, gender, ethnicity, race, and compensation is vital to achieving progress toward an equitable labor market.
- Better data on individuals' work history and compensation would enable us to more quickly determine eligibility for government aid programs and benefits (e.g., UI compensation, SNAP, EITC, student grants and loans) and verify information necessary to complete program applications.

- We administer the Unemployment Insurance Program and need information about each business, their location, and UI taxes owed, and for each worker, we need wages earned, SSN, and name.
- One area the Department seeks to better understand is the extent to which enhanced wage records, when combined with other information sources, like claims records, can improve our understanding of equity in the UI system.

Organized Labor

- Having access to more comprehensive and current employee compensation data would enable our organization to ensure that workers are being treated fairly.
- Data on wages and benefits offered would help to inform how to improve worker benefits during contract negotiations.
- Data on job duties and skills required would improve labor-sponsored work-based learning opportunities such as apprenticeships and internships.

Personal Decision Making by Current and Future Workers

- Our son is making decisions about his college education and would like to better understand the types of work available in different parts of the country and the career ladders associated with different fields of study.
- I would like to be able to assess my worth in the labor market compared to others in similar positions.
- I would like to be able to electronically access and use the earnings data my employer maintains to determine government program eligibility and provide and verify information necessary to complete a program application.

Research and Statistics

- Understanding the dynamics of local labor markets requires information on job growth/loss, the characteristics of the businesses and individuals in the labor market, and the conditions of employment that contribute to relative success or failure in the market. This information is often not available at the local level or is not timely, when it is. Having better data on the location of work, the demographics of workers, and the types of jobs in local markets would be invaluable.
- Our research analysts are constantly asked for more accurate information on working conditions in national, state, regional, and local labor markets, including hours worked and amounts and types of compensation offered.
- We need data on employment conditions and compensation, within demographic groups, to better understand the nature of and potential solutions for long-standing issues of pay inequity.
- Current systems don't have good information on business activities by location. Having more specific information by site would provide a better understanding of labor market structures.

Appendix J:

Glossary of Acronyms

BLS (U.S. Bureau of Labor Statistics)

The Bureau of Labor Statistics is a unit of the United States Department of Labor that measures labor market activity, working conditions, price changes, and productivity in the U.S. economy to support public and private decision making.

DEO (Florida Department of Economic Opportunity)

The Florida Department of Economic Opportunity assists the Governor in advancing Florida's economy by championing the state's economic development vision and by administering state and federal programs and initiatives to help visitors, citizens, businesses, and communities.

DOE (Florida Department of Education)

The Florida Department of Education is the state education agency of Florida. It governs public education and manages funding and testing for local educational agencies.

DOL (United States Department of Labor)

The United States Department of Labor is a federal executive department responsible for the administration of federal laws governing occupational safety and health, wage and hour standards, unemployment benefits, reemployment services, and occasionally, economic statistics.

DOR (Florida Department of Revenue)

The Florida Department of Revenue is the state agency responsible for administering taxes and child support. It is divided into three programs: General Tax, Property Tax, and Child Support.

EMOP (Education Meets Opportunity Platform)

As part of complying with Section 31 of the REACH Act, DOE, along with a multi-agency task force including Florida Virtual Campus, CareerSource Florida, DEO, the REACH Office, and the Florida Department of Children and Families, kicked off the EMOP project in June 2021. EMOP includes multiple data integrations, a data warehouse, and a series of interactive dashboards with a goal to:

- Enable timely and accurate real time reporting of workforce education and training programs and their alignment to local labor force needs;
- Provide data and analysis on how our education programs are performing with new methodology for establishing a program level ROI analysis; and
- Materially improve Florida's program investment decisions and policy recommendations.

ETPL (Eligible Training Provider List)

The WIOA Eligible Training Provider List is a list of approved training providers for individuals eligible for WIOA training services, along with the training programs that they provide.

FCS (Florida College System)

The Florida College System is the primary access point to higher education for Floridians, including recent high school graduates and returning adult students. The 28 member colleges of the Florida College System respond quickly and efficiently to meet the demand of employers by aligning certificate and degree programs with regional workforce needs. Governed locally by district boards of trustees, the colleges are under the jurisdiction of the State Board of Education.

FEIN (Federal Employer Identification Number)

An Employer Identification Number is also known as a Federal Tax Identification Number, and is used to identify a business entity. Generally, businesses need an FEIN and can receive one from the Internal Revenue Service free of charge.

FETPIP (Florida Education and Training Placement Information Program)

The Florida Education and Training Placement Information Program (FETPIP) is a data collection and consumer reporting system established by Florida Statutes Section 1008.39 to provide follow-up data on former students and program participants who have graduated, exited or completed a public education or training program within the State of Florida. The statute requires all elements of Florida's workforce development system to use information provided through FETPIP, for any project they may conduct requiring automated matching of administrative records for follow-up purposes.

GTA (General Tax Administration)

The General Tax Administration Program of the Florida Department of Revenue administers over 30 taxes and fees, including communications services tax, corporate income tax, fuel tax, reemployment tax, and sales and use tax.

JEDx (Jobs and Employment Data Exchange)

The U.S. Chamber of Commerce Foundation and the T3 Innovation Network launched the JEDx initiative to develop a public-private approach for collecting and using standards-based jobs and employment data. This initiative builds on the Chamber Foundation's Job Data Exchange (JDX) initiative, to promote public-private standards for job descriptions and postings, and the T3 Innovation Network's Employment and Earnings Records Standards Project, to develop and use public-private standards for comprehensive employment and earnings records.

LEHD (Longitudinal Employer-Household Dynamics)

The Longitudinal Employer-Household Dynamics (LEHD) program is part of the Center for Economic Studies at the U.S. Census Bureau. The LEHD program produces cost effective, public-use information combining federal, state and Census Bureau data on employers and employees under the Local Employment Dynamics (LED) Partnership. The LED Partnership works to fill critical data gaps and provide indicators needed by state and local authorities.

LMI (Labor Market Information)

Labor market information represents all quantitative or qualitative data and analysis related to employment and the workforce, including data related to unemployment, wages, educational attainment, population and demographics, and any other metrics or information pertaining to workers, industry, and the economy.

NAICS (North American Industry Classification System)

The North American Industry Classification System is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy.

NCCI (National Council on Compensation Insurance)

Founded in 1923, the mission of the National Council on Compensation Insurance is to foster a healthy workers compensation system. In support of this mission, NCCI gathers data, analyzes industry trends, and provides objective insurance rate and loss cost recommendations. These activities—combined with a comprehensive set of tools and services—make NCCI a trusted source for workers compensation information.

NSWERS (Nebraska Statewide Workforce & Educational Reporting System)

The Nebraska Statewide Workforce & Educational Reporting System is a collaboration among the University of Nebraska, the Nebraska Department of Education, the Nebraska State College system, the six Nebraska community colleges, and the Nebraska Department of Labor to enable seamless integration of data across educational and workforce systems, provide data literacy education, and promote the use of this data to further evidence-based policy and practices across the educational systems of Nebraska.

O*NET (Occupational Information Network)

The O*NET program is the nation's primary source of occupational information. Central to the project is the O*NET database, containing information on hundreds of standardized and occupation-specific descriptors. The database is continually updated by surveying a broad range of workers from each occupation. Information from this freely available database forms the heart of O*NET OnLine, the interactive application for exploring and searching occupations.

OEWS (Occupational Employment and Wage Statistics)

The Occupational Employment and Wage Statistics program produces employment and wage estimates annually for nearly 800 occupations. These estimates are available for the nation as a whole, for individual states, and for metropolitan and nonmetropolitan areas; national occupational estimates for specific industries are also available.

PEO (Professional Employer Organization)

A professional employer organization is an organization that enters into a joint-employment relationship with an employer by leasing employees to the employer, thereby allowing the PEO to share and manage many employee-related responsibilities and liabilities. This allows employers to outsource their human resource functions, such as employee benefits, compensation and payroll administration, workers' compensation, and employment taxes.

QCEW (Quarterly Census of Employment and Wages)

The Quarterly Census of Employment and Wages program publishes a quarterly count of employment and wages reported by employers covering more than 95 percent of U.S. jobs, available at the county, MSA, state and national levels by industry.

REACH (Reimagining Education and Career Help)

Signed into law by Governor Ron DeSantis in 2021, the Reimagining Education and Career Help Act positions Florida to help people with barriers to education and employment become self-sufficient through enhanced access to good jobs and career pathways that offer economic opportunity. The REACH office in the Executive Office of the Florida Governor oversees the implementation of the REACH Act.

ROI (Return on Investment)

Return on investment is a performance measure used to evaluate the efficiency or profitability of an investment or compare the efficiency of a number of different investments. ROI tries to directly measure the amount of return on a particular investment, relative to the investment's cost. To calculate ROI, the benefit (or return) of an investment is divided by the cost of the investment.

SOC (Standard Occupational Classification)

The 2018 Standard Occupational Classification system is a federal statistical standard used by federal agencies to classify workers into occupational categories for the purpose of collecting, calculating, or disseminating data. All workers are classified into one of 867 detailed occupations according to their occupational definition.

SNAP (Supplemental Nutrition Assistance Program)

The Supplemental Nutrition Assistance Program, is a federal program that provides nutrition benefits to low-income individuals and families that are used at stores to purchase food. The program is administered by the USDA Food and Nutrition Service (FNS) through its nationwide network of FNS field offices. Local FNS field offices are responsible for the licensing and monitoring of retail food stores participating in SNAP.

SSN (Social Security Number)

Assigned at birth, the SSN enables government agencies to identify American individuals in their records and allows businesses to track an individual's financial information.

SUNTAX (System for Unified Taxation)

SUNTAX is an SAP technology solution used by the Florida Department of Revenue to administer over 30 taxes.

SUS (State University System of Florida)

The State University System provides high quality academic degree programs to meet state economic and workforce needs, cutting-edge research to address global problems, and community outreach to improve the quality of life for Floridians. Florida's public university system includes 12 universities with an enrollment of more than 400,000 students.

SWIS (State Wage Interchange System)

The State Wage Interchange System was developed to facilitate the interstate exchange of Wage Data between participating state agencies for the purpose of assessing and reporting on state and local performance for the programs authorized under WIOA, under other statutory provisions authorizing programs identified as one-stop partners under WIOA, and for other purposes allowed under the SWIS Data Sharing Agreement.

TANF (Temporary Assistance for Needy Families)

The Temporary Assistance for Needy Families program provides states and territories with flexibility in operating programs designed to help low-income families with children achieve economic self-sufficiency. States use TANF to fund monthly cash assistance payments to low-income families with children, as well as a wide range of services.

TPA (Third-Party Administrator)

A company that provides operational services such as claims processing and employee benefits management under contract to another company.

UI (Unemployment Insurance)

Unemployment insurance (called “Reemployment Assistance” in Florida) is a joint state-federal program that provides cash benefits to eligible workers. Each state administers a separate UI program, but all states follow the same guidelines established by federal law. Unemployment insurance payments (benefits) are intended to provide temporary financial assistance to unemployed workers who are unemployed through no fault of their own. Each state sets its own additional requirements for eligibility, benefit amounts, and length of time benefits can be paid.

WIOA (Workforce Innovation and Opportunity Act)

The Workforce Innovation and Opportunity Act is landmark legislation designed to strengthen and improve our nation’s public workforce system and help get Americans, including youth and those with significant barriers to employment, into high-quality jobs and careers and help employers hire and retain skilled workers.

Appendix K:

Bibliography

- Alaska Commission on Postsecondary Education, Alaska Department of Education and Early Development, Alaska Department of Labor and Workforce Development, and University of Alaska. *Alaska Performance Scholarship Outcomes Report*. January 12, 2022. <https://acpe.alaska.gov/Reports?ga=2.171380713.894663300.1662130529-1065793372.1648840034>.
- "Alaska Occupational Forecast 2020 to 2030." Alaska Department of Labor and Workforce Development. Accessed October 28, 2022. <https://live.laborstats.alaska.gov/modules/custom/occupations/files/occfst.html>.
- Bureau of Labor Statistics' Labor Market Information Oversight Council and the Labor Market Information Institute. January 2022. https://www.bls.gov/advisory/bloc_charter.htm.
- "Data Standards for Jobs and Employment." U.S. Chamber of Commerce Foundation. Accessed October 29, 2022. <https://www.uschamberfoundation.org/JEDx/DataStandards>.
- "Employment Projections." Florida Department of Economic Opportunity. Accessed October 28, 2022. <https://www.floridajobs.org/workforce-statistics/data-center/statistical-programs/employment-projections>.
- "FETPIP Methodology." Florida Department of Education. Accessed October 29, 2022. <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/fetpip-methodology.stml>.
- "Find Occupation Codes." Hoosiers by the Numbers. STATS Indiana and the Indiana Department of Workforce Development. Accessed October 28, 2022. <https://www.hoosierdata.in.gov/coder/>.
- "Florida College System Reports." Florida Department of Education. Accessed October 29, 2022. <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/fl-college-system-reports.stml>.
- "Florida Education & Training Placement Information Program (FETPIP)." Florida Department of Education. Accessed October 28, 2022. <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/>.
- "Florida Reemployment Tax." Florida Department of Revenue. Accessed October 28, 2022. <https://floridarevenue.com/taxes/taxesfees/Pages/reemployment.aspx>.
- "High School Reports." Florida Department of Education. Accessed October 29, 2022. <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/high-school-reports.stml>.
- "Quickly Determine Eligibility for Government Assistance." Equifax: The Work Number. Accessed October 29, 2022. <https://theworknumber.com/solutions/industries/government-verification>.
- "Jobs and Employment Data Exchange (JEDx)." U.S. Chamber of Commerce Foundation. Accessed October 28, 2022. <https://www.uschamberfoundation.org/JEDx>.
- Johnson, Anna. "Oregon's Minimum Wage to Increase Each Year Through 2022." State of Oregon Employment Department. June 8, 2022. <https://www.qualityinfo.org/-/oregon-s-minimum-wage-to-increase-each-year-through-2022>.
- Krumenauer, Gail. "The Re-Employment of Oregon." State of Oregon Employment Department. August 24, 2022. <https://www.qualityinfo.org/-/the-re-employment-of-oregon>.
- Krumenauer, Gail, and Molly Hendrickson. "Fourth Quarter 2021: Oregonians at Work - Wage Gains and Job Distribution by Sector." State of Oregon Employment Department. September 27, 2022. <https://www.qualityinfo.org/-/fourth-quarter-2021-oregonians-at-work-wage-gains-and-job-distribution-by-sector>.
- Leventoff, Jenna. "State Wage Interchange System: Better data for stronger workforce programs." National Skills Coalition. August 20, 2019. <https://nationalskillscoalition.org/resource/publications/state-wage-interchange-system-better-data-for-stronger-workforce-programs/>.
- "New SOC Code Reporting Required." Washington State Employment Security Department. Accessed October 29, 2022. <https://esd.wa.gov/employer-taxes/about-soc>.
- "Performance-Based Funding." State University System of Florida. Accessed October 29, 2022. <https://www.flbog.edu/finance/performance-based-funding/>.
- "Reemployment Tax Part 4: How to File the Employer's Quarterly Report Online." Florida Department of Revenue. Accessed October 29, 2022. <https://floridarevenue.com/taxes/taxesfees/Pages/tutorial/rtonline/story.html>.
- "Reemployment Tax Return and Payment Information." Florida Department of Revenue. Accessed October 29, 2022. https://floridarevenue.com/taxes/taxesfees/Pages/rt_return_pay.aspx.
- "State Colleges Projections Portal." Florida Department of Economic Opportunity. Accessed October 28, 2022. <https://www.floridajobs.org/workforce-statistics/products-and-services/state-colleges-projections-portal>.
- "State University Reports." Florida Department of Education. Accessed October 29, 2022. <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/state-university-reports.stml>.
- "Texas Autocoder." Labor Market Information Department of the Texas Workforce Commission. Accessed October 28, 2022. <https://autocoder.lmci.state.tx.us/>.
- Texas Workforce Commission. . November 2016. <https://www.twc.texas.gov/agency/reports-plans-publications>.
- "Top Employers Statewide." Florida Insight. Florida Department of Economic Opportunity. Accessed October 29, 2022. <https://floridajobs.org/wser-home/employer-database>.
- United States Bureau of Labor Statistics. . Updated March 2014. https://www.bls.gov/soc/revising_the_standard_occupational_classification_2018.pdf.
- "Workforce Development Follow-Up Information." Florida Department of Education. Accessed October 29, 2022. <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/workforce-dev-follow-up-info.stml>.

"Workforce Education Reports." Florida Department of Education. Accessed October 29, 2022. <https://www.fldoe.org/accountability/fl-edu-training-placement-info-program/workforce-edu-reports.html>.

Workforce Information Advisory Council. . August 2021. <https://www.dol.gov/agencies/eta/wioa/wiac/meetings>.

Workforce Information Council's Administrative Wage Record Enhancement Study Group. . September 2015. https://www.bls.gov/advisory/bloc_charter.htm.

About the Authors

Keith Richard, Ph.D., is the Statewide Director of Career and Technical Education Quality at the Florida Department of Education (FDOE). His work is focused on re-envisioning Career and Technical Education program offerings and improving CTE program quality across the K-12, Technical College and Florida College System sectors to support Florida's economy and better align with the workforce of the future. Dr. Richard serves as the FDOE Economic Development Liaison, an appointment confirmed by the governor, in a coalition of seven state agencies.

Mark Baird, Ph.D., is deputy director of the Reimagining Education and Career Help (REACH) Office where he oversees projects related to data and systems. The REACH Office facilitates alignment and coordination of entities responsible for Florida's workforce development system. Prior to joining the REACH office, Dr. Baird was a chief legislative analyst at the Florida legislature's research office, OPPAGA. He has also worked in the Florida Department of Education's Division of Career and Adult Education as director of research and evaluation. Dr. Baird's first career was in international education, and he served as assistant director of International Programs at Valdosta State University. He lives in Tallahassee.

Jimmy Heckman is Chief of the Bureau of Workforce Statistics and Economic Research at the Florida Department of Economic Opportunity and is the Labor Market Information Director for the state of Florida. He has worked as an economist with the agency for 7 years, where his research focuses include occupational supply and demand, emerging industry trends, and unemployment dynamics. Jimmy is a graduate of Florida State University with a Master's Degree in Applied Economics.

Annie Bowers works on innovative education and workforce policy at the Cicero Institute, a nonpartisan policy organization based in Austin, TX. Ms. Bowers is a member of the Workforce Talent Educators Association's Standards Advisory Board and Standards Drafting Committee. She graduated summa cum laude from The University of the South in Seawee, TN, and holds a Certificate in Education Finance from Georgetown University's McCourt School of Public Policy.

Allison Phillips is an entrepreneurial executive with a 25-year record of building exceptional teams and companies, driving change, and leading complex, multi-stakeholder projects. She has deep expertise in and passion for workforce development, change management, and professional and leadership development which she honed in leadership positions at Shift, Learning Objects, LivingSocial, and McKinsey & Company, where she was a McKinsey expert in change leadership. She holds an MBA from the University of North Carolina at Chapel Hill and a Bachelor of Science in Finance from the University of Florida.



BILL & MELINDA
GATES *foundation*



||| CICERO INSTITUTE

Please direct any questions or feedback to:

FLORIDA STATE TEAM

Dr. Keith Richard keith.richard@fldoe.org

Dr. Mark Baird Mark.Baird@laspbs.state.fl.us

James Heckman james.heckman@deo.myflorida.com

AUTHORS

Annie Bowers annie@ciceroinstitute.org

Allison Phillips aphillips@pairin.com
