



Out-of-State Labor and the Illinois Preference Act

Study Authorized by HR556 of the Illinois House of Representatives for the Illinois Department of Labor

December 1, 2014

Alison Dickson, MUPP
Michael Cornfield
Robert Bruno, PhD

Labor Education Program
School of Labor and Employment Relations



THE SCHOOL OF LABOR AND EMPLOYMENT RELATIONS

The School of Labor and Employment Relations is dedicated to excellence in scholarly research, teaching, extension, and service - advancing theory, policy, and practice in all aspects of employment relations.

Labor Education Program

School of Labor and Employment Relations
University of Illinois at Urbana-Champaign
815 W. Van Buren Street, Suite 110
Chicago, Illinois 60607
Phone: 312-996-2491
Email: bbruno@illinois.edu

www.illinoislabored.edu

STUDY AUTHORS

Alison Dickson, MUPP is an Instructor at the Labor Education Program of the School of Labor and Employment Relations at the University of Illinois at Urbana-Champaign. She specializes in employment law, labor standards, the informal economy, and community economic development. Alison holds a Master of Urban Planning and Policy from the University of Illinois at Chicago and a Bachelor of Arts in International Affairs and Economic Development from the George Washington University in Washington, DC. She has also spent time living and studying in Nicaragua and Cuba.

Robert Bruno, PhD is a Professor at the University of Illinois at Urbana-Champaign School of Labor and Employment Relations and is the Director of the School's Labor Education Program. In addition to being an author on over a dozen applied employment-related research studies and numerous articles, he is the author of three books: *Reforming the Chicago Teamsters: The Local 705 Story*, *Steelworker Alley: How Class Works in Youngstown*, and *Justified by Work: Identity and the Meaning of Faith in Chicago's Working-Class Churches*. He received his Doctor of Philosophy in Political Theory from New York University.

Michael Cornfield is a graduate student in the Urban Planning and Policy Program at the University of Illinois at Chicago and has a Bachelor's Degree in History from the University of Iowa.

Introduction

The Employment of Illinois Workers on Public Works Act, 30 ILCS 570/0.01 et seq. (Illinois Preference Act), also known as the “Preference to Illinois Citizens Act”, requires contractors to use at least 90 percent Illinois laborers on all public works projects that receive State funds or funds administered by the State during a period of “excessive unemployment”. Excessive unemployment is defined as any month immediately following two consecutive calendar months that the Illinois unemployment rate exceeds five percent. Civil penalties may be imposed on employers who hire non-Illinois workers on State public works projects.

In order to withstand scrutiny under the equal protection clause and the privileges and immunities clause of the 14th Amendment of the United States Constitution, the State must be able to demonstrate that the restrictions on non-residents are necessary to “further a compelling State interest”; in other words, the State must be able to demonstrate that there is a causal connection between unemployment in the Illinois construction industry and the use of non-resident workers on Illinois public works project that have been funded by taxpayer dollars. At the current time, the Illinois Department of Labor (IDOL) is unable to make such a demonstration and, therefore, is presently unable to enforce the Act.

Pursuant to resolution HR556, the Illinois House of Representatives authorized IDOL to conduct a study on the impact that the employment of Illinois Workers on Public Works projects as defined by the Illinois Prevailing Wage Act will have on employment. Accordingly, IDOL was instructed to collect from public bodies any data necessary to conduct this study. The Labor Education Program of the School of Labor and Employment Relations at the University of Illinois at Urbana-Champaign (LEP) was contracted by IDOL to collect and analyze certified payroll data and determine whether the above-mentioned causal connection exists.

Methodology

In April 2014, IDOL sent requests to 288 school districts in Illinois border counties requesting copies of certified payrolls covering the period from June 1, 2011 through May 31, 2013 for the first 12 weeks of any work submitted by all contractors working on all school construction public works projects within the school district’s jurisdiction.¹ Assessment of payrolls was limited to the first twelve weeks of a project, based on an understanding that during that timeframe we would capture a substantial majority of the total employees working on most projects. Any school district with a project that started within

¹ The list and address of targeted school districts was derived from the Illinois State Board of Education website, www.isbe.net. See Appendix A for the complete list of school districts.

twelve weeks of the end of the reporting period was asked to submit up to twelve additional payrolls. The twelve-week period was also chosen to create a manageable volume of relevant data. LEP collected 1,170 certified payroll records from 40 school districts for construction work performed during this time period. Each payroll record represented one week of employment data for at least one worker. Another 19 school districts notified us that they did not have any reportable projects during the identified timeframe. This figure represents a response rate of 20.4 percent of the 288 targeted school districts.

All analyzed school districts are located in 22 Illinois counties bordering the states of Iowa, Missouri, Indiana, and Wisconsin. The selected school districts are in counties that maintained excessive unemployment levels under the Illinois Preference Act criteria.² *Table 1* lists the Illinois counties considered in this study and their lowest unemployment rate figures for 2011-2013. It also includes their bordering counties and corresponding unemployment rates. *Figure 1* shows a graphical representation of the counties. Certified pay records were aggregated and analyzed to determine the number of hours worked and level of compensation earned by state of residence of each employee.

School construction projects were selected as sample public works projects since they can employ a wide range of trades and occur in every county of the state. The sample of payrolls collected included a variety of construction projects including: roof repair; site preparation; heating and ventilation work; weatherization; pavement replacement; flooring; sprinkler systems; electrical work; athletic facility upgrades; and new construction

² Excessive unemployment is defined as any month immediately following 2 consecutive calendar months that the Illinois unemployment rate exceeds 5%.
(<http://www.illinois.gov/idol/Laws-Rules/CONMED/Pages/illinois-preference-act.aspx>)

Figure 1: Illinois Counties Included in Study

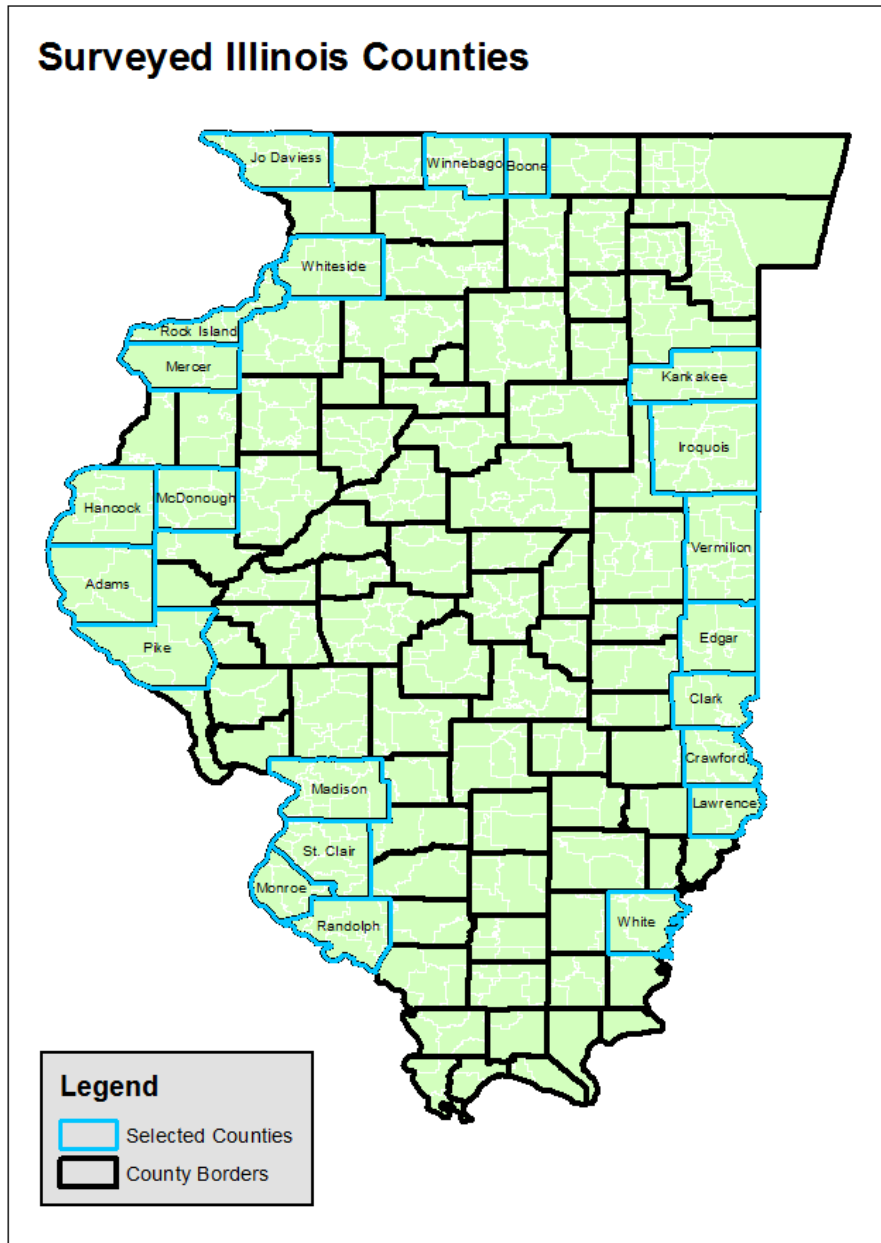


Table 1: Illinois Border Counties Targeted for Study and their Bordering Counties and Corresponding Unemployment Rates

IL County	Lowest '11-'13 Unemployment	Shared Border	Border County	Lowest '11-'13 Unemployment	Border County	Lowest '11-'13 Unemployment	Border County	Lowest '11-'13 Unemployment
Adams County	5.60%	Missouri	Lewis	5.00%	Marion	5.20%		
Boone County	10.00%	Wisconsin	Rock	7.20%	Walworth	5.90%		
Calhoun County	7.30%	Missouri	Pike	5.60%	Lincoln	6.90%	St. Charles	5.20%
Carroll County	7.50%	Iowa	Jackson	5.60%	Clinton	6.00%		
Clark County	9.10%	Indiana	Sullivan	8.00%	Vigo	8.90%		
Cook County	8.90%	Indiana	Lake	8.40%				
Edgar County	8.30%	Indiana	Vigo	8.90%	Vermillion	9.20%		
Gallatin County	7.50%	Multiple (Kentucky, Indiana)	Union	6.40%	Posey	5.70%		
Hancock County	7.90%	Multiple (Iowa, Missouri)	Lee	6.70%	Clark	5.70%	Lewis	5.00%
Iroquois County	7.40%	Indiana	Benton	6.70%	Newton	8.10%		
Jackson County	6.50%	Missouri	Perry	4.00%				
Jersey County	9.10%	Missouri	St. Charles	5.20%				
Kankakee County	10.10%	Indiana	Newton	8.10%	Lake	8.40%		
Lake County	7.70%	Wisconsin	Kenosha	8.70%				
Madison County	7.70%	Missouri	St. Charles	5.20%	St. Louis	6.00%		
McHenry County	7.80%	Wisconsin	Kenosha	8.70%	Walworth	5.90%		
Monroe County	6.20%	Missouri	St. Louis	6.00%	Jefferson	6.60%	Ste. Genevieve	5.90%
Pike County	6.40%	Missouri	Marion	5.20%	Ralls	5.30%	Pike	5.60%
Pulaski County	9.10%	Kentucky, Missouri	Mississippi	8.40%	Ballard	7.40%	McCracken	7.20%
Randolph County	7.30%	Missouri	Ste. Genevieve	5.90%	Perry	4.00%		
St. Clair County	8.60%	Missouri	St. Louis	7.30%				
Stephenson County	8.70%	Wisconsin	Lafayette	4.40%	Green	6.40%		
Union County	9.70%	Missouri	Perry	4.00%	Cape Girardeau	5.20%		
Vermilion County	8.70%	Indiana	Vermillion	9.20%	Warren	5.40%	Benton	6.70%
Whiteside County	8.10%	Iowa	Clinton	5.20%				
Will County	8.10%	Indiana	Lake	8.40%				
Winnebago County	10.70%	Wisconsin	Rock	7.20%	Green	6.40%		

Findings

In-State v. Out-of-State Workers

A total of 1,427 workers labored on the sample of school construction projects conducted between 2011 and 2013 in Illinois border counties. Illinois residents accounted for 650 (46 percent) of these workers, and 175 (12 percent) were residents of other states. The state of residence for the remaining 602 (42 percent) workers is unknown. Among the out-of-state workers, 46 percent were from Iowa, 37 percent were from Missouri, 9 percent were from Wisconsin, 6 percent were from Indiana, and less than 2 percent each were from Ohio and Minnesota.

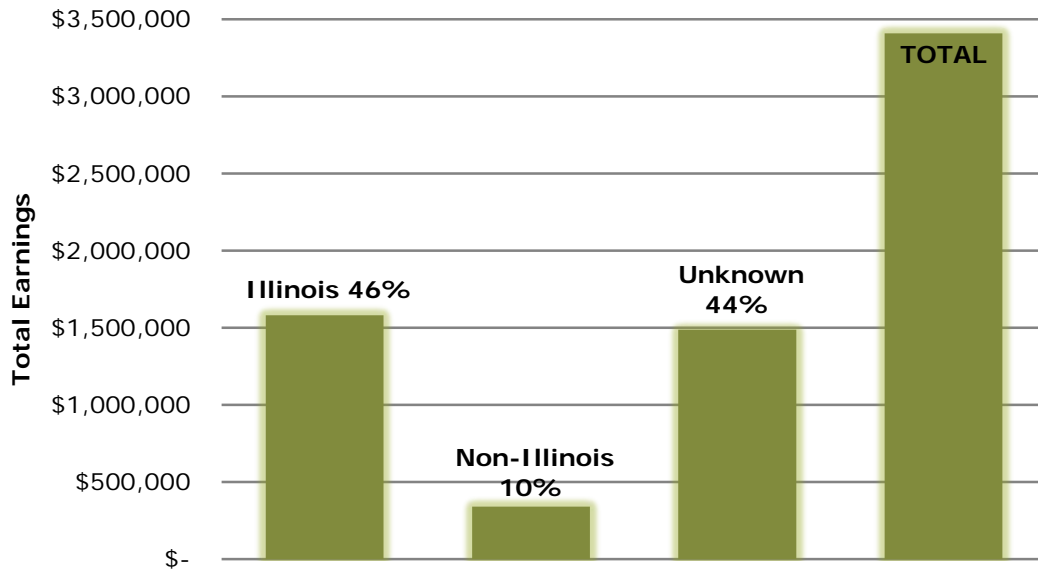
As can be seen in *Figure 2A*, Illinois construction workers earned roughly 46 percent of worker earnings (\$1.58 million) for the sampled public works projects. Approximately 10 percent of earnings (\$340K) were paid to non-Illinois workers.³ Importantly, worker states of residence for 44 percent of

³ See Appendix B and Appendix C for maps of county level percentages of earnings by out-of-state of workers.

total earnings (\$1.49 million) were not listed on the certified payrolls and are therefore unknown.

The average hourly rate of pay for all workers was \$32.23 for a total of over \$3.41 million in combined earnings for all analyzed projects in the study sample. There was no statistical difference in hourly pay for Illinois workers when compared to out-of-state workers.

Figure 2A: Construction Worker Earnings for Select School Construction Projects, by State of Worker Residence, 2011-2013

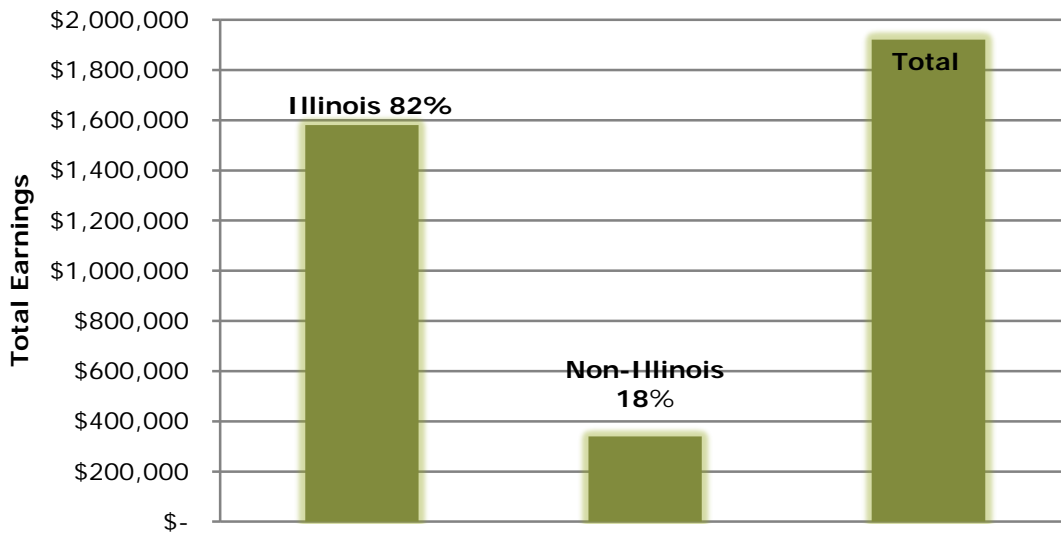


Source: Authors' analysis of certified payroll data.

It is important to note the significant impact that the large number of workers with an unknown home state have on the data set. An analysis with 42 percent of workers of unknown status has a substantial effect on the relationships between known Illinois and non-Illinois workers. To account for these effects, findings are generally presented twice, controlling and not controlling for workers with unknown states of residency.

When we therefore exclude workers of unknown residency, there are a total of 825 workers in the sample of school construction projects. Illinois residents accounted for 650 (79 percent) workers, and 175 (21 percent) were residents of other states. As is shown in *Figure 2B*, Illinois construction workers earned roughly 82 percent of worker earnings (\$1.58 million) for the sampled public works projects. Approximately 18 percent of earnings (\$340K) were paid to non-Illinois workers.

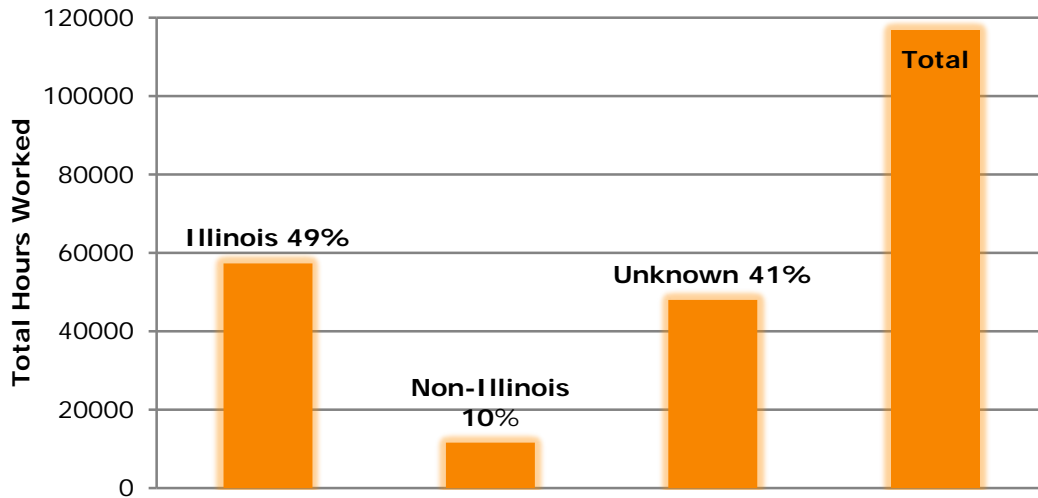
Figure 2B: Construction Worker Earnings for Select School Construction Projects, by State of Worker Residence, Controlled for Workers with Known Residency, 2011-2013



Source: Authors' analysis of certified payroll data.

Figure 3A displays the breakdown of construction worker hours on school construction projects according to workers' states of residence. As with the construction worker earnings shown in Figure 2A, Illinois construction worker hours accounted for roughly one-half of the hours worked on the selected public works projects. Approximately 11,500 hours or 10 percent of total project hours were worked by out-of-state labor. The worker state of residence was unknown for about 41 percent of the hours worked on the sampled projects. For all workers, a total of over 116,000 hours were labored on the analyzed projects.

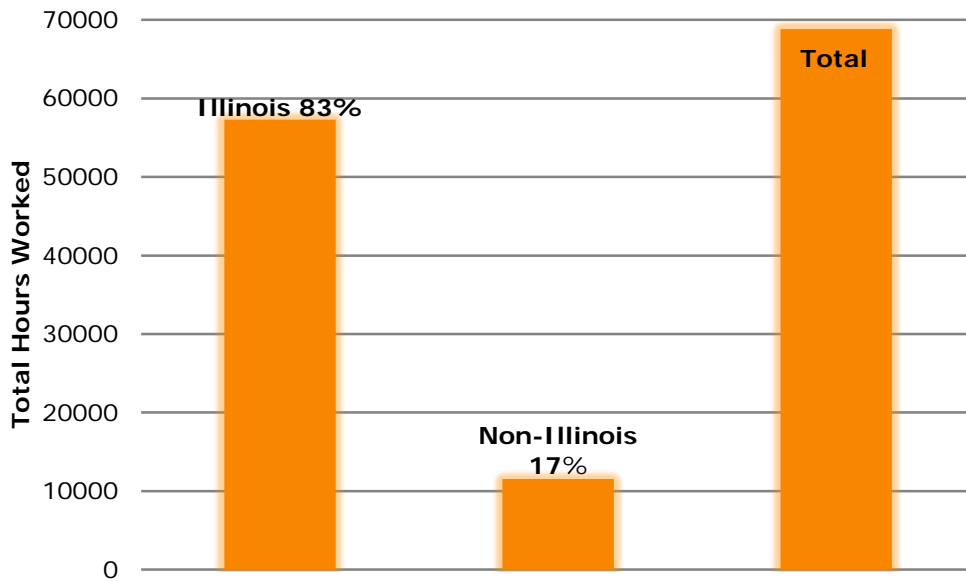
Figure 3A: Construction Worker Hours for Select School Construction Projects, by State of Worker Residence, 2011-2013



Source: Authors' analysis of certified payroll data.

Again, controlling for known residency greatly affects the outcome. In *Figure 3B*, the breakdown of construction worker hours on school construction projects, excluding workers of unknown state residence is displayed. With these controls, Illinois residents performed roughly 83 percent of work hours. Approximately 11,500 hours or 17 percent of total project hours were worked by out-of-state labor.

Figure 3B: Construction Worker Hours for Select School Construction Projects, by State of Worker Residence, Controlled by Workers with Known Residence, 2011-2013



Source: Authors' analysis of certified payroll data.

The classification of workers by trade for Illinois, out-of-state workers and workers of unknown residency is reported in *Table 2*. There were 175 out-of-state workers who labored on the sampled projects. The largest percentage (19 percent), were carpenters, followed by laborers (14 percent) and roofers (13 percent). By comparison, the largest percentages of Illinois workers were roofers (17 percent), followed by carpenters (13 percent) and laborers (11 percent). Once again, as revealed in *Table 2*, controlling for a worker's known state of residency and excluding those unknown cases, increases the percentage of non-Illinois residents working on publically funded sampled school projects.

Table 2: Number of Illinois, Out-of-State and Unknown Residency Construction Workers by Trade and Percentages of Non-Illinois Workers by Trade on Select School Construction Projects, 2011-2013, Controlling for Workers with Known State of Residence

Trade	Illinois Workers	Non-Illinois Workers	Workers of Unknown State of Residence	Percent of Known Non-IL Workers by Trade
Other/Unknown	127	37	121	23%
Roofer	113	23	68	17%
Carpenter	84	34	92	29%
Laborer	68	24	93	26%
Plumber/Pipefitter	50	6	27	11%
Operator	30	1	31	3%
Electrician	26	3	8	10%
Glazier / Glassworker	25	8	3	24%
Ironworker	20	17	5	46%
Sheet Metal	20	6	32	23%
Teamster/Driver	16	1	5	6%
Asbestos	13	2	0	13%
Bricklayer	12	3	35	20%
Sprinkler Fitter	7	1	5	13%
Ornamental Ironworker	7	0	0	0%
Shop Labor	6	1	0	14%
Kettleman	5	0	0	0%
Painter	4	3	19	43%
Cement Worker	2	1	20	33%
Ceramic	2	0	2	0%
Finisher	2	0	14	0%
Marble and Tile	2	0	0	0%
Plaster	2	0	0	0%
Taper	2	2	0	50%
Terrazzo	2	1	0	33%
Elevator	1	0	4	0%
Fabricator	1	0	1	0%
Pointer, Cleaner, & Caulker	1	0	0	0%
Floor Layer	0	0	5	0%
HVAC Tech	0	0	2	0%

Installer	0	1	2	100%
Mechanic	0	0	6	0%

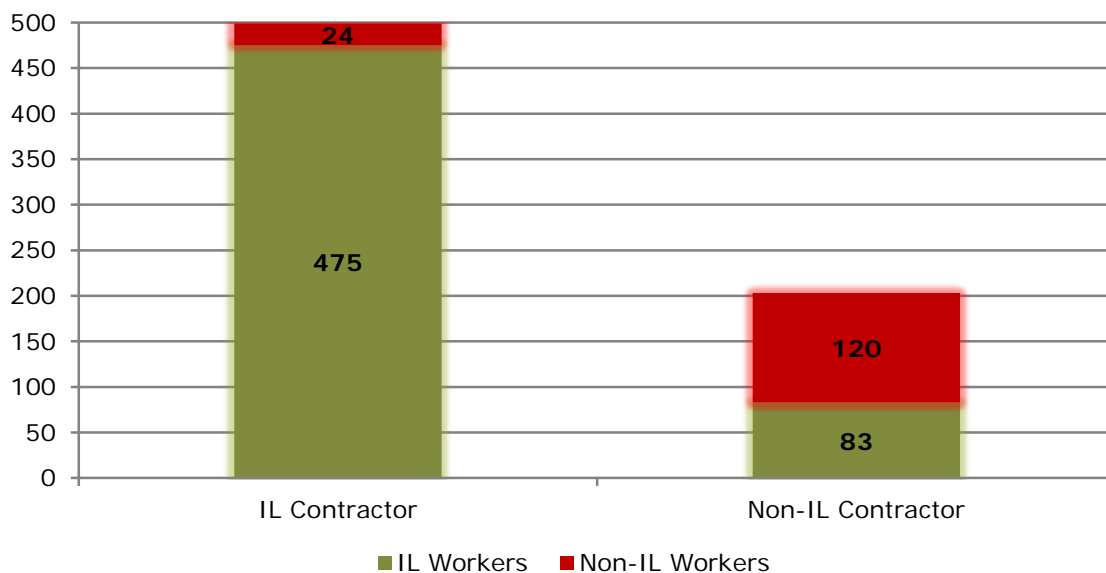
Source: Authors' analysis of certified payroll data.

Union membership was clearly indicated for approximately 23 percent of the sampled construction workers. Union status was unknown for the remaining 77 percent. However, it can be assumed that the vast majority of these workers were union members as their average hourly wage was comparable to the designated union workers (\$31.38 vs. \$32.47), and there were unmarked deductions on their payrolls that appeared to likely be for union dues.

In-State v. Out-of-State Contractors

Contractors from Illinois employed 63 percent of the total number of employees who worked on the sampled school construction projects, while out-of-state contractors employed 23 percent, and 14 percent were employed by contractors from unknown states. Importantly, non-Illinois contractors hire 1.5 times as many out-of-state employees as they do Illinois residents. More strikingly, out-of-state contractors hired 5 times as many out-of-state workers as Illinois contractors (*Figure 5*).

Figure 5: Workers Hired by IL vs Non-IL Contractor for Select School Construction Projects, by State of Worker Residence, 2011-2013



Source: Authors' analysis of certified payroll data

Economic Impacts for Illinois

It is important to understand the profound economic impacts out-of-state workers can have on Illinois' economy. For this report, LEP staff conducted an economic impact analysis of the effects of out-of-state construction worker employment on Illinois public works projects. In order to produce this analysis, LEP staff used estimated Illinois public works construction labor employment figures derived from data found in the 2007 U.S. Economic Census.⁴ Data from 2007 was the most recent available. Workforce sizes were approximated by multiplying the value of government construction work in Illinois by three different calculations of the costs of labor as percentages of total construction costs, namely, 10 percent, 20 percent, and 25 percent.

Economic impact analyses are commonly used by policymakers and economic development experts to evaluate the impact of a policy or activity on the regional economy. The approach helps researchers determine impacts to everyone who either benefits or loses as a result of the policy, beyond just those who are *directly* affected. In effect, the analysis parses out the impact of the policy on the entire economy from what would have otherwise occurred in the absence of the policy.

This study uses IMPLAN, an input-output modeling software, to measure the effects of a change in policy on economic output, incomes, employment, and tax revenues.⁵ IMPLAN, short for Impacts for Planning, captures all the industry and institutional transactions in a region as a flow of money from purchasers to producers, while also factoring in business and household taxes.

Importantly, IMPLAN adheres to traditional economic impact analysis and itemizes results by direct, indirect, and induced impacts. *Direct impacts* measure the effect on the spending of the affected industry as a result of a policy. In the case of this study, direct impacts occur when the Preference Act is enforced and use of out-of-state labor is discouraged. *Indirect impacts* measure the effects of inter-industry purchases by firms which receive direct expenditures from the construction industry, such as businesses which supply construction firms with machinery and building materials. Lastly, *induced impacts* measure the additional consumer spending by those who are employed as a result of the direct and indirect impacts.

Specifically, LEP looked at the possible employment, income, and tax effects that could be expected to occur should the Illinois Preference Act be enforced and the percentage of non-Illinois workers dropped from 12 percent to 10

⁴ *Construction: Geographic Area Series: Detailed Statistics for Establishments: 2007 Economic Census of the United States*
http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ECN_2007_US_23A1&prodType=table (last accessed November 14, 2014).

⁵ An input-output (IO) model accounts for the interrelationship between industries in a regional economy, essentially following a dollar as it cycles through the economy until it is spent elsewhere.

percent – the maximum limit allowed under the Act. In addition to the limitations of the sample (large amounts of missing data and small sample size), the impacts produced by this analysis are conservative in that they predict that enforcement of the Act lowers the out-of-state workforce to 10 percent. Should enforcement of the Act reduce this figure to an even greater extent, such as to 6 or 8 percent, the corresponding economic impacts would be even larger.

When including the data from workers of unknown residence, *Table 3A* portrays some of the employment and income effects that could be anticipated should the Preference Act be enforced. The left-hand column “Labor Costs as Percentage of Total Construction Costs,” allows one to understand the variation in impacts depending on the average labor costs in a given market. Previous research based upon Economic Census of Construction data found that between 25 to 30 percent of total construction costs are due to labor costs.⁶ For this analysis, however, we used a more conservative range of 10 to 25 percent.

Enforcement of the Preference Act could result in creation of anywhere between 872 and 2,180 jobs for Illinois workers. These figures include not only construction jobs, but also jobs generated by construction industry spending and construction worker spending. The last column in *Table 3A*, shows combined effects of employment and income gains on Illinois’ GDP. Depending on the level of labor costs, these impacts could span from \$120.1 million to \$300.4 million.

The anticipated local, state and federal tax impacts of enforcement of the Preference Act are illustrated in *Table 3B*. Combined local and state tax impacts could range from providing \$1.1 million to \$2.8 million in revenue, depending on labor costs. The scope of federal tax revenues generated could range from between \$4.0 million and \$10.1 million.

However, the large number of workers with unknown states of residence necessitates additional analyses that measure economic impacts should the percentage of out-of-state workers be higher, as was previously described in *Figures 2B* and *3B*. When controlling for known worker states of residence and excluding the large percentage of workers whose states of residence is unknown, the percentage of earnings acquired by non-Illinois workers jumps from 12 to 18 percent.

⁶ Duncan, Kevin. (2011). *An Analysis of Davis-Bacon Prevailing Wage Requirements: Evidence from Highway Resurfacing Projects in Colorado*. Healy Center for Business and Economic Research, Hasan School of Business, Colorado State University-Pueblo.

Accordingly, enforcement of the Preference Act could result in creation of between 3,487 and 8,718 jobs for Illinois workers when controlling for known worker states of residence (*Figure 4A*). Likewise, depending on the costs of construction labor, corresponding employment and income gains could result in an additional \$480.6 million to \$1.201 billion in GDP for Illinois. As can be seen in *Figure 4B*, subsequent local and state tax impacts could range from \$4.4 million to \$11.1 million, while federal tax revenues could span from \$16.2 million to \$40.4 million.

Table 3A: Direct, Indirect, and Induced Effects on Employment, Earnings, Total Value Added and GDP for Illinois if Illinois Preference Act is Enforced, Defined by Labor Costs as Percentage of Total Construction Costs, 2014

Labor Costs as Percentage of					Effect on Illinois' GDP
------------------------------	--	--	--	--	-------------------------

Total Construction Costs	Impact Type	Change in Jobs	Change in Worker Earnings	Total Value Added ⁷	
10%	Direct Effect	+520	\$33,814,345	\$36,256,898	\$64,104,945
	Indirect Effect	+115	\$7,575,035	\$11,468,137	\$21,980,501
	Induced Effect	+238	\$11,371,803	\$20,241,326	\$34,055,283
	Total Effect	+872	\$52,761,183	\$67,966,361	\$120,140,730
20%	Direct Effect	+1,039	\$67,628,691	\$72,513,797	\$128,209,890
	Indirect Effect	+229	\$15,150,069	\$22,936,273	\$43,961,003
	Induced Effect	+475	\$22,743,606	\$40,482,652	\$68,110,566
	Total Effect	+1,744	\$105,522,366	\$135,932,722	\$240,281,459
25%	Direct Effect	+1,299	\$84,535,862	\$90,642,244	\$160,262,360
	Indirect Effect	+287	\$18,937,586	\$28,670,341	\$54,951,253
	Induced Effect	+594	\$28,429,507	\$50,603,315	\$85,138,206
	Total Effect	+2,180	\$131,902,956	\$169,915,900	\$300,351,819

Source: Result of authors' insertion of employment estimates into IMPLAN's industry change feature, which estimates industry spending patterns through Type SAM multipliers. LEP utilizes IMPLAN (IMpacts for PLANning) Version 3.0.17.2, Minnesota IMPLAN Group, Inc., © 2011.

	10% Labor Costs	20% Labor Costs	25% Labor Costs
Total State and Local Tax	\$1,106,412	\$2,212,823	\$2,766,026

⁷ Total Value Added represents the difference between an industry's or an establishment's total output and the cost of its intermediate inputs. It equals gross output (sales or receipts and other operating income, plus inventory change) minus intermediate inputs (consumption of goods and services purchased from other industries or imported). Value added consists of compensation of employees, taxes on production and imports less subsidies (formerly indirect business taxes and nontax payments), and gross operating surplus (formerly "other value added"). (Bureau of Economic Analysis).

Total Federal Tax	\$4,043,119	\$8,086,238	\$10,107,798
-------------------	-------------	-------------	--------------

Table 3B: Local, State and Federal Tax Impacts for Illinois if Illinois Preference Act is Enforced, Defined by Labor Costs as Percentage of Total Construction Costs, 2014

Source: Result of authors' insertion of employment estimates into IMPLAN's industry change feature, which estimates industry spending patterns through Type SAM multipliers. LEP utilizes IMPLAN (Impacts for PLANning) Version 3.0.17.2, Minnesota IMPLAN Group, Inc., © 2011.

Table 4A: Direct, Indirect, and Induced Effects on Employment, Earnings, Total Value Added and GDP for Illinois if Illinois Preference Act is Enforced, Defined by Labor Costs as Percentage of Total Construction Costs, and Controlled by Workers with Known Residence, 2014

Labor Costs as Percentage of Total Construction Costs	Impact Type	Change in Jobs	Change in Worker Earnings	Total Value Added	Effect on Illinois' GDP
10%	Direct Effect	+2,078	\$135,257,482	\$145,027,702	\$256,419,971
	Indirect Effect	+459	\$30,300,162	\$45,872,581	\$87,922,070
	Induced Effect	+950	\$45,487,246	\$80,965,364	\$136,221,234
	Total Effect	+3,487	\$211,044,889	\$271,865,646	\$480,563,276
20%	Direct Effect	+4,157	\$270,514,965	\$290,055,403	\$512,839,941
	Indirect Effect	+918	\$60,600,324	\$91,745,162	\$175,844,142
	Induced Effect	+1,901	\$90,974,491	\$161,930,729	\$272,442,468
	Total Effect	+6,975	\$422,089,779	\$543,731,294	\$961,126,552
25%	Direct Effect	+5,196	\$338,143,700	\$362,569,248	\$641,049,917
	Indirect Effect	+1,147	\$75,750,404	\$114,681,451	\$219,805,174
	Induced Effect	+2,376	\$113,718,113	\$202,413,408	\$340,553,080
	Total Effect	+8,718	\$527,612,216	\$679,664,106	\$1,201,408,171

Source: Result of authors' insertion of employment estimates into IMPLAN's industry change feature, which estimates industry spending patterns through Type SAM multipliers. LEP utilizes IMPLAN (IMpacts for PLANning) Version 3.0.17.2, Minnesota IMPLAN Group, Inc., © 2011.

Table 4B: Local, State and Federal Tax Impacts for Illinois if Illinois Preference Act is Enforced, Defined by Labor Costs as Percentage of Total Construction Costs, and Controlled by Workers with Known Residence, 2014

	10% Labor Costs	20% Labor Costs	25% Labor Costs
Total State and Local Tax	\$4,425,655	\$8,851,310	\$11,064,131
Total Federal Tax	\$16,172,459	\$32,344,919	\$40,431,158

Source: Result of authors' insertion of employment estimates into IMPLAN's industry change feature, which estimates industry spending patterns through Type SAM multipliers. LEP utilizes IMPLAN (IMpacts for PLANning) Version 3.0.17.2, Minnesota IMPLAN Group, Inc., © 2011.

Recommendations

Improved record keeping, specifically capturing worker states of residence on certified payrolls, is vital for recognizing the true impacts of out-of-state construction workers on the Illinois economy. Despite the fact that this provision is mandated under the Illinois Prevailing Wage Act, LEP's analysis of thousands of pages of certified payrolls for this report found that addresses were not tracked for roughly 42 percent of workers. While many contractors appeared to be attempting to be in compliance with the Act, they made use of U.S. Department of Labor certified payroll sheets, as opposed to IDOL payroll sheets, and thus did not list worker addresses. A more accurate investigation of the need for enforcement of the Act can only be achieved with improved and uniform records.

Likewise, it is vital that records of certified payrolls be stored digitally. Future examinations of these payrolls will continue to be arduous and cumbersome unless they can be inputted into a digital record keeping system. For this current analysis, LEP staff was forced to manually sift through tens of thousand of pages of hand-written and often illegible paper copies of payrolls. Electronic record-keeping will allow IDOL to monitor compliance with the Act in an efficient and cost-saving manner.

Additionally, while 288 school districts were sent requests for data by IDOL, only 40 complied by sending certified payrolls. A small number of districts (19) did indicate that they had no reportable projects, but the remaining schools simply ignored the request. Providing a mechanism for collecting legally required data would enhance future analysis of the Preference Act.

Conclusions

Contrary to the directives of the Illinois Preference Act, findings from this report suggest that a sizable amount of employment is going to out-of-state construction workers on Illinois public works projects. This analysis concluded that 10 percent of billable hours and 10 percent of earnings were awarded to non-Illinois workers on school construction projects in 22 Illinois border counties from 2011-2013. In total, when every worker in our dataset is included, roughly 12 percent of all construction workers in the sample resided outside of Illinois. However, when only workers with known addresses are included, the out-of-state construction employment increases to 18 percent. These findings reveal that the limitations on out-of-state employment on public works projects established by the Preference Act have been exceeded and that the unemployment rate in the surveyed Illinois' counties was above five percent for two consecutive months. The degree of out-of-state employment identified in this report is also a low-estimate, as the state of residence was unknown for approximately 42 percent of captured workers.

It is important to note that the findings included in this report only represent a small fraction of all of the Illinois public works projects conducted during this time frame that were subject to the rules of the Illinois Preference Act. Accordingly, while the out-of-state construction employment figures of 12 and 18 percent are higher than the threshold number set by the Preference Act, it is vital to understand the profound economic impacts such levels of out-of-state employment impart on the Illinois economy. If the sample of projects was enlarged to capture the use of out-of-state labor on all manner of public works projects, including other public buildings (municipal, county and state buildings, hospitals), transport infrastructure (roads, railroads, bridges, pipelines, canals, ports, airports), public spaces (parks, beaches), and public services (water supply, sewage, electrical grid, and dams), the findings could be exponentially multiplied. Likewise, if the survey area was expanded to include all 102 Illinois counties, rather than limited to the 22 border counties, the resulting impact would likely be dramatically increased.

Due to the large number of certified payrolls listing workers with unknown states of residences, it is important that the 12 percent figure of out-of-state construction employment be considered as a very conservative estimate. By further analyzing only the entries with known worker states of residence, it is apparent that out-of-state employment is much more pronounced. This controlled sample indicates that roughly 18 percent of earnings of the sampled public works projects were accrued by non-Illinois workers. Besides the negative employment impacts these violations cause for hard hit Illinois border counties, local taxing bodies and the State of Illinois suffer from the loss of much-needed tax revenues.

In summary, findings from this study indicate that there exists sufficient evidence that the employment of out-state-employees on publically financed construction projects exceeds the limitations of the Act and that "excessive unemployment" rates prevailed in the surveyed counties. Enforcement of the Preference Act could result in up to 8,718 additional construction jobs for Illinois workers, contribute as much as \$1.2 billion to the state's economy, and increase local and state tax revenue by \$11.1 million.

Appendix A: List of Contacted School Districts

County Name	Facility Name	Address	City	Zip
Adams	Payson CUSD 1	404 W State St # 1	Payson	62360 1041
Adams	Liberty CUSD 2	505 N Park St	Liberty	62347 1107
Adams	Central CUSD 3	2110 Highway 94 N	Camp Point	62320 2516
Adams	CUSD 4	PO Box 200	Mendon	62351 0200
Adams	Quincy SD 172	1416 Maine St	Quincy	62301 4261
Alexander	Cairo USD 1	4201 Sycamore St	Cairo	62914 1047
Alexander	Egyptian CUSD 5	20023 Diswood Rd	Tamms	62988 3234
Boone	Belvidere CUSD 100	1201 5th Ave	Belvidere	61008 5125
Boone	North Boone CUSD 200	6248 N Boone School Rd	Poplar Grove	61065 8548
Calhoun	Calhoun CUSD 40	PO Box 387	Hardin	62047 0387
Calhoun	Brussels CUSD 42	PO Box 128	Brussels	62013 0128
Carroll	Eastland CUSD 308	500 S School Dr	Lanark	61046 1352
Carroll	West Carroll CUSD 314	801 South St	Thomson	61285 7500
Carroll	Chadwick-Milledgeville CUSD 399	15 School St	Chadwick	61014 9371
Clark	Marshall CUSD 2C	503 Pine St	Marshall	62441 1467
Clark	Martinsville CUSD 3C	PO Box K	Martinsville	62442 0166
Clark	Casey-Westfield CUSD 4C	502 E Delaware Ave	Casey	62420 1915
Crawford	Hutsonville CUSD 1	PO Box 218	Hutsonville	62433 0218
Crawford	Robinson CUSD 2	PO Box 190	Robinson	62454 0189
Crawford	Palestine CUSD 3	100 S Main St	Palestine	62451 1244
Crawford	Oblong CUSD 4	PO Box 40	Oblong	62449 0040
Edgar	Shiloh CUSD 1	21751 N 575th St	Hume	61932 7013
Edgar	Kansas CUSD 3	310 S Front	Kansas	61933 0350
Edgar	Paris CUSD 4	15601 US Highway 150	Paris	61944 6071
Edgar	Edgar County CUD 6	23231 IL Highway 1	Chrisman	61924 7801
Edgar	Paris-Union SD 95	300 S Eads Ave	Paris	61944 1938
Edwards	Edwards County CUSD 1	361 W Main St # 100	Albion	62806 1011
Gallatin	Gallatin CUSD 7	5175 Highway 13	Junction	62954 2101
Hancock	Illini West H S Dist 307	641 Buchanan St	Carthage	62321 1401
Hancock	Warsaw CUSD 316	340 S 11th St	Warsaw	62379 1431
Hancock	Carthage ESD 317	210 S Adams St	Carthage	62321 1420
Hancock	Nauvoo-Colusa CUSD 325	PO Box 308	Nauvoo	62354 0308
Hancock	Dallas ESD 327	921 Creamery Hill Rd	Dallas City	62330 1216
Hancock	Hamilton CCSD 328	270 N 10th St	Hamilton	62341 1500
Hancock	Southeastern CUSD 337	PO Box 215	Augusta	62311 0215

Hancock	La Harpe CSD 347	404 W Main St	La Harpe	61450 9280
Hardin	Hardin County CUSD 1	PO Box 218	Elizabethtown	62931 0218
Henderson	West Central CUSD 235	RR 1 72	Biggsville	61418 9711
Iroquois	Donovan CUSD 3	PO Box 186	Donovan	60931 0186
Iroquois	Central CUSD 4	PO Box 637	Clifton	60927 0637
Iroquois	Cissna Park CUSD 6	511 N 2nd St	Cissna Park	60924 9734
Iroquois	Iroquois County CUSD 9	1411 W Lafayette St	Watseka	60970 7655
Iroquois	Iroquois West CUSD 10	PO Box 67	Gilman	60938 0067
Iroquois	Milford Twp HSD 233	PO Box 304	Milford	60953 0304
Iroquois	Crescent Iroquois CUSD 249	PO Box 190	Crescent City	60928 0190
Iroquois	Milford CCSD 280	PO Box 304	Milford	60953 0304
Jackson	DeSoto Cons SD 86	311 Hurst Rd	De Soto	62924 1228
Jackson	Carbondale ESD 95	925 S Giant City Rd	Carbondale	62902 5056
Jackson	Giant City CCSD 130	1062 Boskydell Rd	Carbondale	62902 7743
Jackson	Unity Point CCSD 140	4033 S Illinois Ave	Carbondale	62903 8375
Jackson	Carbondale CHSD 165	330 S Giant City Rd	Carbondale	62902 5042
Jackson	Trico CUSD 176	PO Box 220	Campbell Hill	62916 0220
Jackson	Murphysboro CUSD 186	593 Ava Rd	Murphysboro	62966 4267
Jackson	Elverado CUSD 196	PO Box 130	Elkville	62932 0130
Jersey	Jersey CUSD 100	100 Lincoln Ave	Jerseyville	62052 1473
Jo Daviess	East Dubuque USD 119	100 N School Rd	East Dubuque	61025 1174
Jo Daviess	Galena USD 120	1206 Franklin St	Galena	61036 1317
Jo Daviess	Warren CUSD 205	311 S Water St	Warren	61087 9360
Jo Daviess	Stockton CUSD 206	540 N Rush St	Stockton	61085 1033
Jo Daviess	River Ridge CUSD 210	4141 IL Route 84 S	Hanover	61041 9631
Jo Daviess	Scales Mound CUSD 211	210 Main St	Scales Mound	61075 9393
Kankakee	Momence CUSD 1	415 N Dixie Hwy	Momence	60954 1221
Kankakee	Herscher CUSD 2	PO Box 504	Herscher	60941 0504
Kankakee	Manteno CUSD 5	84 N Oak St	Manteno	60950 1522
Kankakee	Grant Park CUSD 6	PO Box 549	Grant Park	60940 0549
Kankakee	Bourbonnais SD 53	281 W John Casey Rd	Bourbonnais	60914 1392
Kankakee	Bradley SD 61	111 N Crosswell Ave	Bradley	60915 2091
Kankakee	Kankakee SD 111	240 Warren Ave	Kankakee	60901 4319
Kankakee	St Anne CCSD 256	PO Box 530	Saint Anne	60964 0530
Kankakee	St George CCSD 258	5200 E Center St	Bourbonnais	60914 4464
Kankakee	Pembroke CCSD 259	PO Box 546	Hopkins Park	60944 0546
Kankakee	St Anne CHSD 302	100 W Dixie Hwy	Saint Anne	60964 7276
Kankakee	Bradley Bourbonnais CHSD 307	700 W North St	Bradley	60915 1013

Lake	Winthrop Harbor SD 1	500 North Ave	Winthrop Harbor	60096 1186
Lake	Beach Park CCSD 3	11315 W Wadsworth Rd	Beach Park	60099 3359
Lake	Zion ESD 6	2200 Bethesda Blvd	Zion	60099 2352
Lake	Millburn CCSD 24	18550 W Millburn Rd	Old Mill Creek	60083 9248
Lake	Emmons SD 33	24226 W Beach Grove Rd	Antioch	60002 2234
Lake	Antioch CCSD 34	964 Spafford St	Antioch	60002 1459
Lake	Grass Lake SD 36	26177 W Grass Lake Rd	Antioch	60002 9613
Lake	Gavin SD 37	25775 W IL Route 134	Ingleside	60041 9587
Lake	Big Hollow SD 38	26051 W Nippersink Rd	Ingleside	60041 8785
Lake	Lake Villa CCSD 41	131 McKinley Ave	Lake Villa	60046 8986
Lake	Grayslake CCSD 46	565 Frederick Rd	Grayslake	60030 3909
Lake	Woodland CCSD 50	1105 N Hunt Club Rd	Gurnee	60031 2418
Lake	Gurnee SD 56	3706 Florida Ave	Gurnee	60031 5527
Lake	Waukegan CUSD 60	1201 N Sheridan Rd	Waukegan	60085 2081
Lake	Lake Bluff ESD 65	900 W North Shore Dr Ste 220	Lake Bluff	60044 2249
Lake	Lake Forest SD 67	300 S Waukegan Rd	Lake Forest	60045 2643
Lake	Oak Grove SD 68	1700 Oplaine Rd	Libertyville	60048 1541
Lake	Libertyville SD 70	1381 Lake St	Libertyville	60048 1729
Lake	Rondout SD 72	28593 N Bradley Rd	Lake Forest	60045 1154
Lake	Hawthorn CCSD 73	841 W End Ct	Vernon Hills	60061 1376
Lake	Mundelein ESD 75	470 N Lake St	Mundelein	60060 1825
Lake	Diamond Lake SD 76	500 Acorn Ln	Mundelein	60060 4019
Lake	Fremont SD 79	28855 N Fremont Center Rd	Mundelein	60060 9451
Lake	Lake Zurich CUSD 95	400 S Old Rand Rd	Lake Zurich	60047 2459
Lake	Kildeer Countryside CCSD 96	1050 Ivy Hall Ln	Buffalo Grove	60089 1333
Lake	Aptakisic-Tripp CCSD 102	1231 Weiland Rd	Buffalo Grove	60089 7040
Lake	Lincolnshire-Prairieview SD 103	1370 N Riverwoods Rd	Lincolnshire	60069 2402
Lake	Bannockburn SD 106	2165 Telegraph Rd	Bannockburn	60015 1531
Lake	Deerfield SD 109	517 Deerfield Rd	Deerfield	60015 4408
Lake	North Shore SD 112	1936 Green Bay Rd	Highland Park	60035 3112
Lake	Twp HSD 113	1040 Park Ave W	Highland Park	60035 2257
Lake	Fox Lake GSD 114	29067 W Grass Lake Rd	Spring Grove	60081 9494
Lake	Lake Forest CHSD 115	300 S Waukegan Rd	Lake Forest	60045 2643
Lake	Round Lake CUSD 116	316 S Rosedale Ct	Round Lake	60073 2944
Lake	CHSD 117	1625 Deep Lake Rd	Lake Villa	60046 5324
Lake	Wauconda CUSD 118	555 N Main St	Wauconda	60084 1229
Lake	Mundelein Cons HSD 120	1350 W Hawley St	Mundelein	60060 1504
Lake	Warren Twp HSD 121	34090 N Almond Rd	Gurnee	60031 5310

Lake	Grant CHSD 124	285 E Grand Ave	Fox Lake	60020 1634
Lake	Adlai E Stevenson HSD 125	2 Stevenson Dr	Lincolnshire	60069 2824
Lake	Zion-Benton Twp HSD 126	1 ZB Way	Zion	60099 1406
Lake	Grayslake CHSD 127	400 N Lake St	Grayslake	60030 1430
Lake	CHSD 128	50 Lakeview Pkwy Ste 101	Vernon Hills	60061 1578
Lake	North Chicago SD 187	2000 Lewis Ave	North Chicago	60064 2543
Lake	Barrington CUSD 220	310 James St	Barrington	60010 3329
Lake	Prairie Crossing Charter School	1531 Jones Point Rd	Grayslake	60030 3536
Lawrence	Red Hill CUSD 10	1250 Judy Ave	Bridgeport	62417 1321
Lawrence	Lawrence County CUD 20	1802 Cedar St	Lawrenceville	62439 2157
Madison	Roxana CUSD 1	401 Chaffer Ave	Roxana	62084 1125
Madison	Triad CUSD 2	203 E Throp St	Troy	62294 1231
Madison	Venice CUSD 3	300 4th St	Venice	62090 1015
Madison	Highland CUSD 5	400 Broadway	Highland	62249 2024
Madison	Edwardsville CUSD 7	708 Saint Louis St	Edwardsville	62025 1427
Madison	Bethalto CUSD 8	610 Texas Blvd	Bethalto	62010 1754
Madison	Granite City CUSD 9	1947 Adams St	Granite City	62040 3311
Madison	Collinsville CUSD 10	201 W Clay St	Collinsville	62234 3219
Madison	Alton CUSD 11	PO Box 9028	Alton	62002 9028
Madison	Madison CUSD 12	602 Farrish St	Madison	62060 1567
Madison	East Alton SD 13	210 E Saint Louis Ave	East Alton	62024 1455
Madison	East Alton-Wood River CHSD 14	777 N Wood River Ave	Wood River	62095 1227
Madison	Wood River-Hartford ESD 15	501 E Lorena Ave	Wood River	62095 2123
Massac	Massac UD 1	PO Box 530	Metropolis	62960 0530
Massac	Joppa-Maple Grove UD 38	PO Box 10	Joppa	62953 0010
McHenry	Nippersink SD 2	4213 US Highway 12	Richmond	60071 9732
McHenry	Fox River Grove Cons SD 3	403 Orchard St	Fox River Grove	60021 1145
McHenry	Johnsburg CUSD 12	2222 Church St	Johnsburg	60051 5910
McHenry	McHenry CCSD 15	1011 N Green St	McHenry	60050 5720
McHenry	Riley CCSD 18	9406 Riley Rd	Marengo	60152 9013
McHenry	Alden Hebron SD 19	9604 Illinois St	Hebron	60034 9618
McHenry	Cary CCSD 26	2115 Crystal Lake Rd	Cary	60013 1426
McHenry	Harrison SD 36	6809 McCullom Lake Rd	Wonder Lake	60097 9546
McHenry	Prairie Grove CSD 46	3223 IL Route 176	Crystal Lake	60014 2145
McHenry	Crystal Lake CCSD 47	300 Commerce Dr	Crystal Lake	60014 3503
McHenry	Harvard CUSD 50	401 N Division St	Harvard	60033 3031
McHenry	Marengo CHSD 154	110 Franks Rd	Marengo	60152 3425
McHenry	CHSD 155	1 Virginia Rd	Crystal Lake	60014 7901

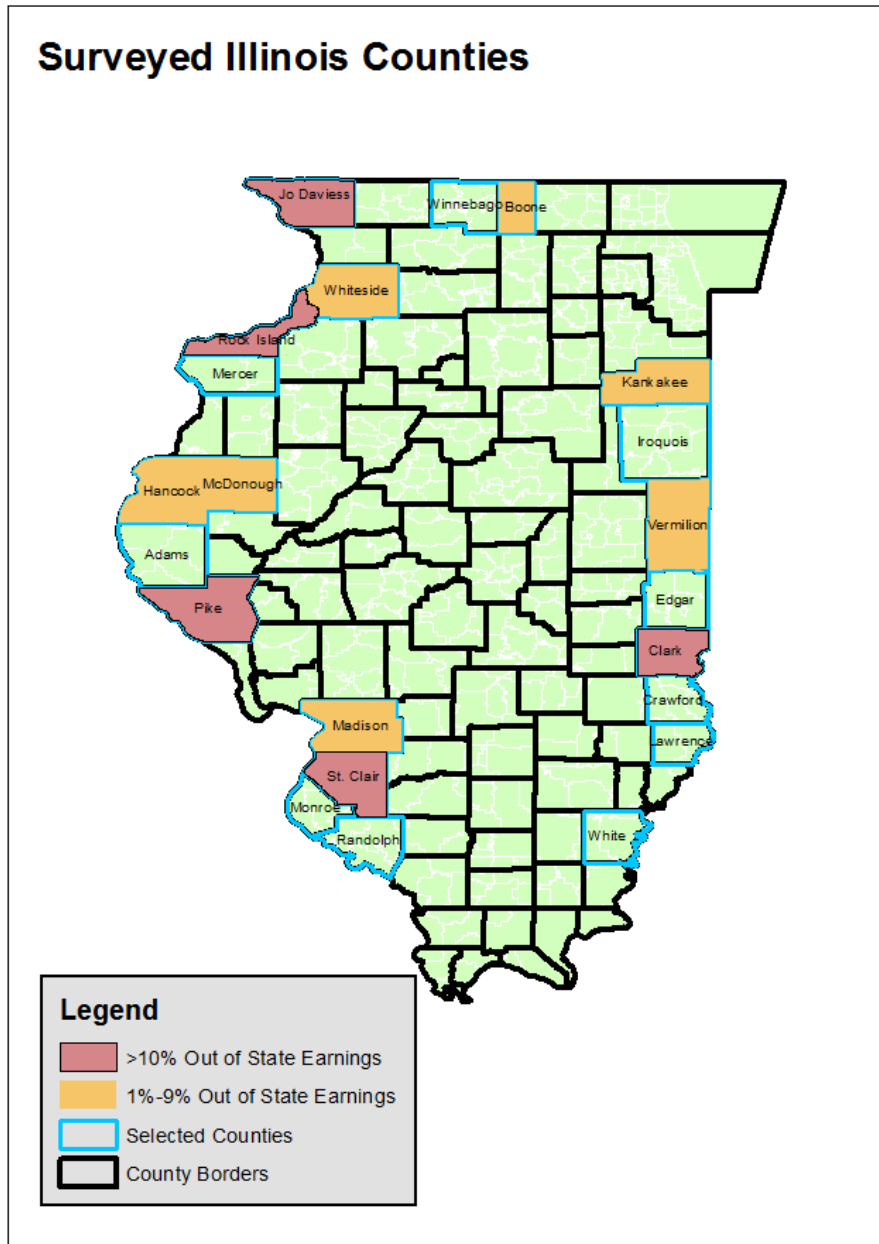
McHenry	McHenry CHSD 156	4716 W Crystal Lake Rd	McHenry	60050 5427
McHenry	Richmond-Burton CHSD 157	4213 US Highway 12	Richmond	60071 9732
McHenry	Cons SD 158	650 Academic Dr	Algonquin	60102 4423
McHenry	Marengo-Union E Cons D 165	816 E Grant Hwy	Marengo	60152 3400
McHenry	Woodstock CUSD 200	227 W Judd St	Woodstock	60098 3126
Mercer	Mercer County School District 404	1002 SW 6th St	Aledo	61231 2100
Monroe	Valmeyer CUSD 3	300 S Cedar Bluff Dr	Valmeyer	62295 3133
Monroe	Columbia CUSD 4	5 Veterans Pkwy	Columbia	62236 1147
Monroe	Waterloo CUSD 5	302 Bellefontaine Dr	Waterloo	62298
Pike	Pleasant Hill CUSD 3	PO Box 277	Pleasant Hill	62366 0277
Pike	Griggsville-Perry CUSD 4	PO Box 439	Griggsville	62340 0439
Pike	Pikeland CUSD 10	512 S Madison St	Pittsfield	62363 1960
Pike	Western CUSD 12	401 McDonough St	Barry	62312 1031
Pope	Pope Co CUD 1	125 St Hwy 146W	Golconda	62938 9503
Pulaski	Century CUSD 100	4721 Shawnee College Rd	Ullin	62992 2201
Pulaski	Meridian CUSD 101	208 Valley Rd	Mounds	62964 2322
Randolph	Coulterville USD 1	PO Box 396	Coulterville	62237 0396
Randolph	Chester N HSD 122	107 E Mill St	Waterloo	62298 1518
Randolph	Red Bud CUSD 132	815 Locust St	Red Bud	62278 1210
Randolph	Prairie Du Rocher CCSD 134	714 Middle St	Prairie Du Rocher	62277 2136
Randolph	Steeleville CUSD 138	609 S Sparta St	Steeleville	62288 2130
Randolph	Chester CUSD 139	1940 Swanwick St	Chester	62233 1127
Randolph	Sparta CUSD 140	203B Dean Ave	Sparta	62286 2301
Rock Island	Hampton SD 29	206 5th St	Hampton	61256 9662
Rock Island	United Twp HSD 30	1275 Avenue of The Cities	East Moline	61244 4145
Rock Island	Silvis SD 34	1305 5th Avenue	Silvis	61282 1579
Rock Island	Carbon Cliff-Barstow SD 36	2002 Eagle Ridge Dr	Silvis	61282 1779
Rock Island	East Moline SD 37	3555 19th St	East Moline	61244 2909
Rock Island	Moline USD 40	1619 11th Ave	Moline	61265 3143
Rock Island	Rock Island SD 41	2101 6th Ave	Rock Island	61201 8909
Rock Island	Riverdale CUSD 100	9624 256th St N	Port Byron	61275 9054
Rock Island	Sherrard CUSD 200	PO Box 369	Sherrard	61281 0369
Rock Island	Rockridge CUSD 300	14110 134th Ave W	Taylor Ridge	61284 9719
Saint Clair	Lebanon CUSD 9	200 W Schuetz St	Lebanon	62254 1570
Saint Clair	Mascoutah CUD 19	622 S Jefferson St	Mascoutah	62258 2615
Saint Clair	St Libory Cons SD 30	PO Box 323	Saint Libory	62282 0323
Saint Clair	Marissa CUSD 40	1 E Marissa St	Marissa	62257 1185
Saint Clair	New Athens CUSD 60	501 Hanft St	New Athens	62264 1507

Saint Clair	Freeburg CCSD 70	408 S Belleville St	Freeburg	62243 1534
Saint Clair	Freeburg CHSD 77	401 S Monroe St	Freeburg	62243 1535
Saint Clair	Shiloh Village SD 85	125 Diamond Ct	Shiloh	62269 3617
Saint Clair	O Fallon CCSD 90	118 E Washington St	O Fallon	62269 1419
Saint Clair	Central SD 104	309 Hartman Ln	O Fallon	62269 1725
Saint Clair	Pontiac-W Holliday SD 105	400 Ashland Ave	Fairview Heights	62208 2802
Saint Clair	Grant CCSD 110	10110 Old Lincoln Trl	Fairview Heights	62208 2422
Saint Clair	Wolf Branch SD 113	410 Huntwood Rd	Swansea	62226 1824
Saint Clair	Whiteside SD 115	111 Warrior Way	Belleville	62221 5117
Saint Clair	High Mount SD 116	1721 Boul Ave	Swansea	62226 4254
Saint Clair	Belleville SD 118	105 W A St	Belleville	62220 1326
Saint Clair	Belle Valley SD 119	2465 Amann Dr	Belleville	62220 3463
Saint Clair	Smithton CCSD 130	PO Box 395	Smithton	62285 0395
Saint Clair	Millstadt CCSD 160	211 W Mill St	Millstadt	62260 1147
Saint Clair	Harmony Emge SD 175	7401 Westchester Dr	Belleville	62223 2635
Saint Clair	Signal Hill SD 181	40 Signal Hill Pl	Belleville	62223 1644
Saint Clair	Cahokia CUSD 187	1700 Jerome Ln	Cahokia	62206 2329
Saint Clair	Brooklyn UD 188	PO Box 250	Lovejoy	62059 0250
Saint Clair	East St Louis SD 189	1005 State St	East Saint Louis	62201 1907
Saint Clair	Dupo CUSD 196	600 Louisa Ave	Dupo	62239 1469
Saint Clair	Belleville Twp HSD 201	920 N Illinois St	Belleville	62220 4374
Saint Clair	O Fallon Twp HSD 203	600 S Smiley St	O Fallon	62269 2316
Stephenson	Freeport SD 145	501 E South St	Freeport	61032 9676
Stephenson	Pearl City CUSD 200	PO Box 9	Pearl City	61062 0009
Stephenson	Dakota CUSD 201	400 Campus Dr	Dakota	61018 9803
Stephenson	Lena Winslow CUSD 202	401 Fremont St	Lena	61048 8610
Stephenson	Orangeville CUSD 203	201 S Orange St	Orangeville	61060 9720
Union	Lick Creek CCSD 16	7355 Lick Creek Rd	Buncombe	62912 3016
Union	Cobden SUD 17	413 N Appleknocker St	Cobden	62920 2121
Union	Anna CCSD 37	301 S Green St	Anna	62906 1126
Union	County of Union Sch Dist No43	309 Cook Ave	Jonesboro	62952 1118
Union	Dongola USD 66	PO Box 190	Dongola	62926 0190
Union	Anna Jonesboro CHSD 81	608 S Main St	Anna	62906 1247
Union	Shawnee CUSD 84	3365 State Hwy 3 N	Wolf Lake	62998
Vermilion	Bismarck Henning CUSD	PO Box 350	Bismarck	61814 0350
Vermilion	Westville CUSD 2	125 W Ellsworth St	Westville	61883 1233
Vermilion	Georgetown-Ridge Farm CUD 4	400 W West St	Georgetown	61846 1846
Vermilion	Catlin CUSD 5	701 1/2 W Vermilion St	Catlin	61817 9781

Vermilion	Rossville-Alvin CUSD 7	350 N Chicago St	Rossville	60963 9700
Vermilion	Potomac CUSD 10	7915 US Route 136	Potomac	61865 3158
Vermilion	Hoopeston Area CUSD 11	615 E Orange St	Hoopeston	60942 1855
Vermilion	Jamaica CUSD 12	7087 N 600 East Rd	Sidell	61876 6515
Vermilion	Armstrong-Ellis Cons SD 61	PO Box 7	Armstrong	61812 0007
Vermilion	Oakwood CUSD 76	12190 US Route 150	Oakwood	61858 6174
Vermilion	Danville CCSD 118	516 N Jackson St	Danville	61832 4677
Vermilion	Armstrong Twp HSD 225	PO Box 37	Armstrong	61812 0037
Wabash	Allendale CCSD 17	PO Box 130	Allendale	62410 0130
Wabash	Wabash CUSD 348	218 W 13th St	Mount Carmel	62863 1243
White	Grayville CUSD 1	728 W North St	Grayville	62844 1338
White	Norris City-Omaha-Enfield CUSD 3	PO Box 399	Norris City	62869 0399
White	Carmi-White County CUSD 5	301 W Main St	Carmi	62821 1474
Whiteside	Erie CUSD 1	520 5th Ave	Erie	61250 9439
Whiteside	River Bend CUSD 2	1110 3rd St	Fulton	61252 1767
Whiteside	Prophetstown-Lyndon-Tampico CUSD3	79 Grove St	Prophetstown	61277 9376
Whiteside	Sterling CUSD 5	410 E Le Fevre Rd	Sterling	61081 1391
Whiteside	Morrison CUSD 6	643 Genesee Ave	Morrison	61270 2907
Whiteside	Rock Falls ESD 13	602 4th Ave	Rock Falls	61071 1229
Whiteside	East Coloma - Nelson CESD 20	1602 Dixon Rd	Rock Falls	61071 1913
Whiteside	Montmorency CCSD 145	9415 Hoover Rd	Rock Falls	61071 9350
Whiteside	Rock Falls Twp HSD 301	101 12th Ave	Rock Falls	61071 1023
Will	Channahon SD 17	24920 S Sage St	Channahon	60410 8617
Will	Troy CCSD 30C	5800 Theodore Dr	Plainfield	60586 5269
Will	Homer CCSD 33C	15733 S Bell Rd	Homer Glen	60491 8404
Will	Laraway CCSD 70C	275 W Laraway Rd	Joliet	60436 9544
Will	Union SD 81	1661 Cherry Hill Rd	Joliet	60433 8508
Will	Rockdale SD 84	715 Meadow Ave	Rockdale	60436 2405
Will	Joliet PSD 86	420 N Raynor Ave	Joliet	60435 6065
Will	Chaney-Monge SD 88	400 Elsie Ave	Crest Hill	60403 2573
Will	Richland GSD 88A	1919 Caton Farm Rd	Crest Hill	60403 1700
Will	Fairmont SD 89	735 Green Garden Pl	Lockport	60441 4935
Will	Taft SD 90	1605 S Washington St	Lockport	60441 4241
Will	Lockport SD 91	808 Adams St	Lockport	60441 3710
Will	Will County SD 92	708 N State St	Lockport	60441 2227
Will	Manhattan SD 114	25440 S Gougar Rd	Manhattan	60442 9511
Will	New Lenox SD 122	102 S Cedar Rd	New Lenox	60451 1702
Will	Frankfort CCSD 157C	10482 Nebraska St	Frankfort	60423 2235

Will	Mokena SD 159	11244 Willow Crest Ln	Mokena	60448 1334
Will	Summit Hill SD 161	20100 S Spruce Dr	Frankfort	60423 7099
Will	Beecher CUSD 200U	PO Box 338	Beecher	60401 0338
Will	Crete Monee CUSD 201U	1500 S Sangamon St	Crete	60417 2831
Will	Plainfield SD 202	15732 S Howard St	Plainfield	60544 2399
Will	Elwood CCSD 203	409 N Chicago St	Elwood	60421 9367
Will	Joliet Twp HSD 204	300 Caterpillar Dr	Joliet	60436 1047
Will	Lockport Twp HSD 205	1323 E 7th St	Lockport	60441 3823
Will	Peotone CUSD 207U	212 W Wilson St	Peotone	60468 9205
Will	Wilmington CUSD 209U	209U Wildcat Ct	Wilmington	60481 4500
Will	Lincoln Way CHSD 210	1801 E Lincoln Hwy	New Lenox	60451 3801
Will	Reed Custer CUSD 255U	255 Comet Dr	Braidwood	60408 2029
Will	Valley View CUSD 365U	755 Dalhart Ave	Romeoville	60446 1156
Winnebago	Harlem UD 122	8605 N 2nd St	Machesney Park	61115 2003
Winnebago	Kinnikinnick CCSD 131	5410 Pine Ln	Roscoe	61073 7313
Winnebago	Prairie Hill CCSD 133	6605 Prairie Hill Rd	South Beloit	61080 9530
Winnebago	Shirland CCSD 134	PO Box 99	Shirland	61079 0099
Winnebago	Rockton SD 140	1050 E Union St	Rockton	61072 1628
Winnebago	Rockford SD 205	501 7th St	Rockford	61104 1242
Winnebago	Hononegah CHD 207	307 Salem St	Rockton	61072 2630
Winnebago	County of Winnebago SD 320	850 Hayes Ave	South Beloit	61080 2119
Winnebago	Pecatonica CUSD 321	PO Box 419	Pecatonica	61063 0419
Winnebago	Durand CUSD 322	200 W South St	Durand	61024 9403
Winnebago	Winnebago CUSD 323	304 E McNair Rd	Winnebago	61088 9014

Appendix B: Illinois Counties Included in Study and Percentages of Earnings by Out-of-State Workers in Sample



Appendix C: Illinois Counties Included in Study and Percentages of Earnings by Out-of-State Workers in Sample, Controlled for Known Residency

