

Percent Change in Total Wages—Field Audits *
Calendar Year Ending December 31, 2011

State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change***
Connecticut	\$10,650,242	\$86,428,030	\$97,078,272	\$761,293,160	12.8%
Maine	\$461,010	\$10,422,773	\$10,883,783	\$210,627,144	5.2%
Massachusetts	\$748,393	\$6,872,416	\$7,620,809	\$616,521,215	1.2%
New Hampshire	\$1,972,713	\$20,475,300	\$22,448,013	\$287,299,483	7.8%
New Jersey	\$12,051,327	\$130,314,984	\$142,366,311	\$2,801,293,903	5.1%
New York	\$94,189,247	\$847,311,904	\$941,501,151	\$11,003,486,801	8.6%
Puerto Rico	\$58,883	\$15,976,222	\$16,035,105	\$273,849,993	5.9%
Rhode Island	\$1,277,437	\$4,609,446	\$5,886,883	\$193,431,565	3.0%
Vermont	\$1,216,071	\$5,546,240	\$6,762,311	\$305,252,955	2.2%
Virgin Islands	\$0	\$0	\$0	\$0	
REGION 01	\$122,625,323	\$1,127,957,315	\$1,250,582,638	\$16,453,056,219	7.6%
Delaware	\$652,744	\$1,163,298	\$1,816,042	\$151,416,364	1.2%
District of Columbia	\$561,609	\$3,196,947	\$3,758,556	\$280,945,559	1.3%
Maryland	\$11,413,600	\$154,373,565	\$165,787,165	\$1,184,831,294	14.0%
Pennsylvania	\$4,223,041	\$105,972,644	\$110,195,685	\$1,647,353,328	6.7%
Virginia	\$6,417,797	\$43,633,789	\$50,051,586	\$941,296,447	5.3%
West Virginia	\$1,692,442	\$4,846,572	\$6,539,014	\$299,980,102	2.2%
REGION 02	\$24,961,233	\$313,186,815	\$338,148,048	\$4,505,823,094	7.5%
Alabama	\$2,348,615	\$29,715,522	\$32,064,137	\$883,312,851	3.6%
Florida	\$27,539,296	\$92,694,365	\$120,233,661	\$2,891,833,165	4.2%
Georgia	\$3,382,639	\$31,304,258	\$34,686,897	\$805,128,128	4.3%
Kentucky	\$3,673,740	\$25,003,427	\$28,677,167	\$617,083,122	4.6%
Mississippi	\$3,287,490	\$24,225,814	\$27,513,304	\$332,708,344	8.3%
North Carolina	\$16,380,846	\$70,356,773	\$86,737,619	\$1,767,058,804	4.9%
South Carolina	\$2,737,456	\$23,409,148	\$26,146,604	\$585,837,955	4.5%
Tennessee	\$7,291,442	\$44,124,149	\$51,415,591	\$1,172,985,709	4.4%
REGION 03	\$66,641,524	\$340,833,456	\$407,474,980	\$9,055,948,078	4.5%
Arkansas	\$936,570	\$48,215,202	\$49,151,772	\$107,139,940	45.9%
Colorado	\$11,502,603	\$48,977,489	\$60,480,092	\$1,518,779,817	4.0%
Louisiana	\$3,641,784	\$40,667,060	\$44,308,844	\$232,668,665	19.0%
Montana	\$1,151,478	\$7,481,687	\$8,633,165	\$267,878,020	3.2%
New Mexico	\$926,655	\$2,183,343	\$3,109,998	\$307,300,770	1.0%
North Dakota	\$142,603	\$1,625,601	\$1,768,204	\$58,378,713	3.0%
Oklahoma	\$2,437,013	\$12,768,634	\$15,205,647	\$363,204,310	4.2%
South Dakota	\$716,381	\$1,642,639	\$2,359,020	\$219,298,288	1.1%
Texas	\$17,878,331	\$70,173,766	\$88,052,097	\$2,771,427,127	3.2%
Utah	\$8,974,881	\$28,234,327	\$37,209,208	\$531,920,654	7.0%
Wyoming	\$307,182	\$2,986,356	\$3,293,538	\$81,837,633	4.0%
REGION 04	\$48,615,481	\$264,956,104	\$313,571,585	\$6,459,833,937	4.9%

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Illinois	\$6,811,196	\$233,606,451	\$240,417,647	\$2,854,989,083	8.4%
Indiana	\$18,799,117	\$57,732,977	\$76,532,094	\$1,086,316,267	7.0%
Iowa	\$34,317	\$161,777	\$196,094	\$44,125,146	0.4%
Kansas	\$1,919,440	\$2,295,387	\$4,214,827	\$147,706,009	2.9%
Michigan	\$17,567,674	\$42,815,926	\$60,383,600	\$2,464,715,251	2.4%
Minnesota	\$48,908,124	\$237,410,390	\$286,318,514	\$2,597,103,917	11.0%
Missouri	\$12,598,082	\$24,711,162	\$37,309,244	\$1,635,144,064	2.3%
Nebraska	\$2,132,763	\$6,478,138	\$8,610,901	\$480,085,179	1.8%
Ohio	\$54,027,177	\$65,872,825	\$119,900,002	\$2,126,787,694	5.6%
Wisconsin	\$13,842,067	\$141,060,945	\$154,903,012	\$1,269,244,732	12.2%
REGION 05	\$176,639,957	\$812,145,978	\$988,785,935	\$14,706,217,342	6.7%
Alaska	\$1,528,508	\$2,100,353	\$3,628,861	\$57,947,787	6.3%
Arizona	\$2,837,901	\$101,386,269	\$104,224,170	\$1,188,854,515	8.8%
California	\$492,842	\$1,960,116	\$2,452,958	\$146,690,343	1.7%
Hawaii	\$7,522,291	\$6,139,261	\$13,661,552	\$663,281,700	2.1%
Idaho	\$1,275,703	\$27,514,027	\$28,789,730	\$433,466,771	6.6%
Nevada	\$2,264,630	\$19,668,979	\$21,933,609	\$782,211,190	2.8%
Oregon	\$6,056,413	\$138,437,810	\$144,494,223	\$777,197,655	18.6%
Washington	\$25,568,728	\$179,206,807	\$204,775,535	\$2,817,091,782	7.3%
REGION 06	\$47,547,016	\$476,413,622	\$523,960,638	\$6,866,741,743	7.6%
US	\$487,030,534	\$3,335,493,290	\$3,822,523,824	\$58,047,620,413	6.6%

* The change in total wages from audits is Factor 2 of the Effective Audit Measure.

** Gross Change = Total Wages Overreported + Total Wages Underreported

*** Gross Change/Total Wages Pre-Audit