

Percent Change in Total Wages—Field Audits *
Calendar Year Ending December 31, 2012

State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change ***
Connecticut	\$6,487,833	\$44,349,923	\$50,837,756	\$1,094,811,447	4.6%
Maine	\$677,672	\$4,252,334	\$4,930,006	\$320,052,717	1.5%
Massachusetts	\$1,339,486	\$45,947,426	\$47,286,912	\$904,502,546	5.2%
New Hampshire	\$1,736,190	\$17,042,142	\$18,778,332	\$218,044,553	8.6%
New Jersey	\$14,168,704	\$92,988,902	\$107,157,606	\$3,912,560,092	2.7%
New York	\$67,485,544	\$952,201,845	\$1,019,687,389	\$9,007,627,518	11.3%
Puerto Rico	\$59,237	\$28,684,689	\$28,743,926	\$246,930,120	11.6%
Rhode Island	\$2,600,577	\$3,000,608	\$5,601,185	\$140,600,383	4.0%
Vermont	\$300,244	\$4,800,142	\$5,100,386	\$187,376,101	2.7%
Virgin Islands	\$0	\$0	\$0	\$0	0.0%
REGION 01	\$94,855,487	\$1,193,268,011	\$1,288,123,498	\$16,032,505,477	8.0%
Delaware	\$1,623,323	\$969,784	\$2,593,107	\$139,346,992	1.9%
District of Columbia	\$909,863	\$1,655,260	\$2,565,123	\$111,735,683	2.3%
Maryland	\$11,237,846	\$142,167,910	\$153,405,756	\$1,076,535,585	14.2%
Pennsylvania	\$6,400,399	\$112,687,632	\$119,088,031	\$1,877,014,564	6.3%
Virginia	\$5,628,794	\$42,519,649	\$48,148,443	\$982,891,370	4.9%
West Virginia	\$1,295,646	\$3,790,865	\$5,086,511	\$440,831,204	1.2%
REGION 02	\$27,095,871	\$303,791,100	\$330,886,971	\$4,628,355,398	7.1%
Alabama	\$2,645,942	\$87,606,300	\$90,252,242	\$796,489,104	11.3%
Florida	\$6,162,009	\$50,414,914	\$56,576,923	\$1,097,201,144	5.2%
Georgia	\$8,027,231	\$27,087,315	\$35,114,546	\$895,159,979	3.9%
Kentucky	\$3,346,035	\$37,803,264	\$41,149,299	\$620,716,408	6.6%
Mississippi	\$3,464,153	\$20,745,188	\$24,209,341	\$488,897,349	5.0%
North Carolina	\$16,320,066	\$67,734,561	\$84,054,627	\$1,295,184,784	6.5%
South Carolina	\$3,946,924	\$71,350,011	\$75,296,935	\$600,667,010	12.5%
Tennessee	\$11,039,672	\$36,496,471	\$47,536,143	\$1,454,778,559	3.3%
REGION 03	\$54,952,032	\$399,238,024	\$454,190,056	\$7,249,094,337	6.3%
Arkansas	\$1,556,879	\$29,096,128	\$30,653,007	\$117,019,795	26.2%
Colorado	\$10,836,255	\$57,124,149	\$67,960,404	\$1,722,013,661	3.9%
Louisiana	\$5,346,956	\$51,297,528	\$56,644,484	\$711,474,147	8.0%
Montana	\$1,225,833	\$13,224,219	\$14,450,052	\$271,172,878	5.3%
New Mexico	\$1,029,174	\$2,807,191	\$3,836,365	\$195,067,950	2.0%
North Dakota	\$494,246	\$1,890,226	\$2,384,472	\$126,671,625	1.9%
Oklahoma	\$3,392,474	\$23,341,541	\$26,734,015	\$425,035,213	6.3%
South Dakota	\$347,935	\$2,190,398	\$2,538,333	\$247,338,241	1.0%
Texas	\$12,960,770	\$152,403,706	\$165,364,476	\$4,567,123,879	3.6%
Utah	\$13,568,613	\$34,312,593	\$47,881,206	\$957,394,379	5.0%
Wyoming	\$579,315	\$2,713,298	\$3,292,613	\$60,931,882	5.4%
REGION 04	\$51,338,450	\$370,400,977	\$421,739,427	\$9,401,243,650	4.5%

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State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change ***
Illinois	\$9,244,397	\$268,323,804	\$277,568,201	\$2,540,220,759	10.9%
Indiana	\$8,077,824	\$53,830,898	\$61,908,722	\$1,043,708,460	5.9%
Iowa	\$50	\$7,426	\$7,476	\$4,787,516	0.2%
Kansas	\$1,733,465	\$5,061,524	\$6,794,989	\$268,098,208	2.5%
Michigan	\$10,420,212	\$40,348,703	\$50,768,915	\$1,761,652,811	2.9%
Minnesota	\$77,514,032	\$29,604,826	\$107,118,858	\$2,314,231,308	4.6%
Missouri	\$12,860,189	\$44,158,321	\$57,018,510	\$1,678,741,602	3.4%
Nebraska	\$818,827	\$5,870,119	\$6,688,946	\$639,619,031	1.0%
Ohio	\$42,741,767	\$128,515,264	\$171,257,031	\$2,373,316,174	7.2%
Wisconsin	\$42,696,761	\$127,636,283	\$170,333,044	\$1,367,474,432	12.5%
REGION 05	\$206,107,524	\$703,357,168	\$909,464,692	\$13,991,850,301	6.5%
Alaska	\$2,849,039	\$2,276,856	\$5,125,895	\$131,065,816	3.9%
Arizona	\$5,379,141	\$92,739,187	\$98,118,328	\$1,321,614,022	7.4%
California	\$18,517,052	\$242,203,375	\$260,720,427	\$4,121,206,183	6.3%
Hawaii	\$4,091,608	\$6,646,454	\$10,738,062	\$254,876,319	4.2%
Idaho	\$2,272,925	\$11,485,223	\$13,758,148	\$369,319,812	3.7%
Nevada	\$2,156,062	\$17,639,801	\$19,795,863	\$735,998,745	2.7%
Oregon	\$3,559,805	\$92,235,690	\$95,795,495	\$588,347,532	16.3%
Washington	\$26,327,505	\$176,096,804	\$202,424,309	\$3,636,832,648	5.6%
REGION 06	\$65,153,137	\$641,323,390	\$706,476,527	\$11,159,261,077	6.3%
US	\$499,502,501	\$3,611,378,670	\$4,110,881,171	\$62,462,310,240	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

Sources for Data Used in Computation of Factor 2:

Total Wages Overreported - Item 56 on ETA 581 report

Total Wages Underreported - Item 53 on ETA 581 report

Total Wages Pre-Audit - Item 49 on ETA 581 report

Note: Computation includes data for four quarters of 2012