

Percent Change in Total Wages—Field Audits *
Calendar Year Ending December 31, 2013

State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change ***
Connecticut	\$8,496,391	\$71,062,472	\$79,558,863	\$1,225,693,111	6.5%
Maine	\$698,611	\$1,435,096	\$2,133,707	\$172,211,584	1.2%
Massachusetts	\$689,250	\$88,078,217	\$88,767,467	\$991,601,406	9.0%
New Hampshire	\$1,130,338	\$17,495,580	\$18,625,918	\$232,730,374	8.0%
New Jersey	\$22,434,070	\$89,530,163	\$111,964,233	\$2,248,462,390	5.0%
New York	\$126,892,448	\$738,179,895	\$865,072,343	\$12,568,322,774	6.9%
Puerto Rico	\$1,160	\$6,709,655	\$6,710,815	\$80,088,274	8.4%
Rhode Island	\$562,011	\$4,743,480	\$5,305,491	\$213,156,021	2.5%
Vermont	\$863,087	\$8,526,626	\$9,389,713	\$351,084,312	2.7%
Virgin Islands	\$289,926	\$0	\$289,926	\$289,926	100.0%
REGION 01	\$162,057,292	\$1,025,761,184	\$1,187,818,476	\$18,083,640,172	6.6%
Delaware	\$3,757,546	\$1,911,161	\$5,668,707	\$154,528,035	3.7%
District of Columbia	\$143,344	\$6,352,959	\$6,496,303	\$155,180,669	4.2%
Maryland	\$8,429,847	\$94,862,055	\$103,291,902	\$1,106,495,499	9.3%
Pennsylvania	\$4,565,476	\$164,957,613	\$169,523,089	\$1,285,820,023	13.2%
Virginia	\$3,876,927	\$24,484,043	\$28,360,970	\$1,314,201,813	2.2%
West Virginia	\$2,878,591	\$4,783,337	\$7,661,928	\$614,470,128	1.2%
REGION 02	\$23,651,731	\$297,351,168	\$321,002,899	\$4,630,696,167	6.9%
Alabama	\$2,757,304	\$15,685,698	\$18,443,002	\$660,802,269	2.8%
Florida	\$16,251,423	\$71,128,474	\$87,379,897	\$882,303,313	9.9%
Georgia	\$10,030,230	\$17,033,691	\$27,063,921	\$1,023,570,650	2.6%
Kentucky	\$7,018,226	\$28,163,377	\$35,181,603	\$1,442,383,269	2.4%
Mississippi	\$4,243,866	\$14,938,054	\$19,181,920	\$457,025,770	4.2%
North Carolina	\$20,152,968	\$57,039,547	\$77,192,515	\$1,754,028,154	4.4%
South Carolina	\$8,427,614	\$54,415,750	\$62,843,364	\$1,536,215,262	4.1%
Tennessee	\$6,367,468	\$42,810,252	\$49,177,720	\$1,249,671,213	3.9%
REGION 03	\$75,249,099	\$301,214,843	\$376,463,942	\$9,005,999,900	4.2%
Arkansas	\$1,351,915	\$22,669,929	\$24,021,844	\$172,914,405	13.9%
Colorado	\$11,792,277	\$88,587,606	\$100,379,883	\$2,104,934,999	4.8%
Louisiana	\$7,310,303	\$50,232,767	\$57,543,070	\$707,265,764	8.1%
Montana	\$925,501	\$6,908,552	\$7,834,053	\$180,933,531	4.3%
New Mexico	\$1,098,184	\$1,357,564	\$2,455,748	\$135,273,544	1.8%
North Dakota	\$1,001,770	\$8,356,755	\$9,358,525	\$289,934,162	3.2%
Oklahoma	\$60,635,844	\$33,554,956	\$94,190,800	\$567,891,161	16.6%
South Dakota	\$260,803	\$2,346,655	\$2,607,458	\$186,474,656	1.4%
Texas	\$26,298,140	\$203,702,964	\$230,001,104	\$4,247,061,392	5.4%
Utah	\$9,705,690	\$29,793,402	\$39,499,092	\$762,446,700	5.2%
Wyoming	\$1,259,221	\$4,179,314	\$5,438,535	\$170,854,082	3.2%
REGION 04	\$121,639,648	\$451,690,464	\$573,330,112	\$9,525,984,396	6.0%

Percent Change in Total Wages—Field Audits *
Calendar Year Ending December 31, 2013

State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change ***
Illinois	\$54,167,691	\$260,049,049	\$314,216,740	\$2,248,988,920	14.0%
Indiana	\$14,029,143	\$36,456,211	\$50,485,354	\$959,692,148	5.3%
Iowa	\$0	\$150	\$150	\$377,921	0.0%
Kansas	\$3,281,063	\$14,799,221	\$18,080,284	\$613,918,314	2.9%
Michigan	\$18,878,550	\$42,161,867	\$61,040,417	\$1,226,241,781	5.0%
Minnesota	\$144,860,711	\$36,427,994	\$181,288,705	\$4,204,467,016	4.3%
Missouri	\$6,987,910	\$24,282,391	\$31,270,301	\$929,901,446	3.4%
Nebraska	\$1,465,721	\$6,355,274	\$7,820,995	\$704,698,803	1.1%
Ohio	\$55,265,681	\$234,791,890	\$290,057,571	\$3,118,838,536	9.3%
Wisconsin	\$18,734,603	\$56,306,724	\$75,041,327	\$1,387,488,041	5.4%
REGION 05	\$317,671,073	\$711,630,771	\$1,029,301,844	\$15,394,612,926	6.7%
Alaska	\$1,131,075	\$2,640,395	\$3,771,470	\$72,144,486	5.2%
Arizona	\$7,250,040	\$95,146,250	\$102,396,290	\$1,263,079,037	8.1%
California	\$21,518,053	\$677,984,098	\$699,502,151	\$12,570,655,717	5.6%
Hawaii	\$6,744,226	\$9,697,993	\$16,442,219	\$360,834,997	4.6%
Idaho	\$4,024,253	\$10,291,188	\$14,315,441	\$255,887,616	5.6%
Nevada	\$10,581,881	\$14,795,633	\$25,377,514	\$722,030,532	3.5%
Oregon	\$5,358,345	\$46,480,071	\$51,838,416	\$463,959,750	11.2%
Washington	\$13,154,064	\$129,881,062	\$143,035,126	\$2,499,097,458	5.7%
REGION 06	\$69,761,937	\$986,916,690	\$1,056,678,627	\$18,207,689,593	5.8%
US	\$770,030,780	\$3,774,565,120	\$4,544,595,900	\$74,848,623,154	6.1%

* 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 2013