

Percent Change in Total Wages—Field Audits*
Calendar Year Ending December 31, 2016

State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change ***
Connecticut	\$22,688,275	\$46,137,125	\$68,825,400	\$1,158,772,170	5.9%
Maine	\$579,147	\$3,479,768	\$4,058,915	\$385,568,290	1.1%
Massachusetts	\$350,202	\$83,497,026	\$83,847,228	\$2,905,071,292	2.9%
New Hampshire	\$1,707,339	\$30,577,056	\$32,284,395	\$611,551,720	5.3%
New Jersey	\$14,189,369	\$122,323,655	\$136,513,024	\$1,598,193,942	8.5%
New York	\$58,455,788	\$692,378,516	\$750,834,304	\$15,223,940,765	4.9%
Puerto Rico	\$30,068	\$6,541,608	\$6,571,676	\$59,794,892	11.0%
Rhode Island	\$1,087,930	\$7,025,341	\$8,113,271	\$385,217,519	2.1%
Vermont	\$1,404,143	\$5,228,563	\$6,632,706	\$400,572,369	1.7%
Virgin Islands	\$0	\$0	\$0	\$0	
REGION 01	\$100,492,261	\$997,188,658	\$1,097,680,919	\$22,728,682,959	4.8%
Delaware	\$435,350	\$4,879,436	\$5,314,786	\$127,456,008	4.2%
District of Columbia	\$3,924,103	\$15,436,977	\$19,361,080	\$379,650,218	5.1%
Maryland	\$5,528,983	\$93,320,667	\$98,849,650	\$1,670,679,212	5.9%
Pennsylvania	\$15,789,987	\$388,330,189	\$404,120,176	\$4,877,518,197	8.3%
Virginia	\$1,892,874	\$9,315,622	\$11,208,496	\$352,717,692	3.2%
West Virginia	\$809,911	\$3,824,980	\$4,634,891	\$308,806,068	1.5%
REGION 02	\$28,381,208	\$515,107,871	\$543,489,079	\$7,716,827,395	7.0%
Alabama	\$10,823,119	\$44,294,369	\$55,117,488	\$941,056,837	5.9%
Florida	\$18,684,819	\$135,183,271	\$153,868,090	\$4,689,496,609	3.3%
Georgia	\$4,047,163	\$40,317,462	\$44,364,625	\$1,741,616,506	2.5%
Kentucky	\$3,881,750	\$20,964,060	\$24,845,810	\$679,638,711	3.7%
Mississippi	\$3,737,386	\$20,153,633	\$23,891,019	\$110,217,561	21.7%
North Carolina	\$28,132,271	\$74,530,752	\$102,663,023	\$6,063,836,371	1.7%
South Carolina	\$5,471,354	\$18,997,135	\$24,468,489	\$738,538,635	3.3%
Tennessee	\$7,404,077	\$44,291,913	\$51,695,990	\$1,908,061,462	2.7%
REGION 03	\$82,181,939	\$398,732,595	\$480,914,534	\$16,872,462,692	2.9%
Arkansas	\$1,828,449	\$24,730,471	\$26,558,920	\$399,350,335	6.7%
Colorado	\$11,556,126	\$85,148,313	\$96,704,439	\$1,602,760,401	6.0%
Louisiana	\$6,615,821	\$81,962,148	\$88,577,969	\$892,875,429	9.9%
Montana	\$1,564,415	\$7,426,892	\$8,991,307	\$179,460,998	5.0%
New Mexico	\$2,491,713	\$20,870,273	\$23,361,986	\$451,617,020	5.2%
North Dakota	\$453,244	\$4,321,027	\$4,774,271	\$214,275,734	2.2%
Oklahoma	\$4,951,503	\$23,716,487	\$28,667,990	\$582,781,986	4.9%
South Dakota	\$189,882	\$1,323,577	\$1,513,459	\$73,382,687	2.1%
Texas	\$49,089,813	\$372,521,850	\$421,611,663	\$7,141,167,707	5.9%
Utah	\$9,437,117	\$59,743,030	\$69,180,147	\$1,869,519,492	3.7%
Wyoming	\$2,485,308	\$6,697,163	\$9,182,471	\$113,369,561	8.1%
REGION 04	\$90,663,391	\$688,461,231	\$779,124,622	\$13,520,561,350	5.8%

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State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre-Audit	Percent of Change ***
Illinois	\$26,912,359	\$198,636,651	\$225,549,010	\$2,358,144,366	9.6%
Indiana	\$10,612,120	\$38,964,362	\$49,576,482	\$843,828,518	5.9%
Iowa	\$2,912,062	\$3,661,751	\$6,573,813	\$200,073,874	3.3%
Kansas	\$6,516,081	\$20,729,375	\$27,245,456	\$571,324,060	4.8%
Michigan	\$30,558,414	\$42,290,177	\$72,848,591	\$3,482,460,993	2.1%
Minnesota	\$68,621,890	\$23,805,144	\$92,427,034	\$2,586,113,664	3.6%
Missouri	\$6,890,155	\$19,095,447	\$25,985,602	\$993,567,784	2.6%
Nebraska	\$6,496,987	\$9,486,482	\$15,983,469	\$525,804,973	3.0%
Ohio	\$9,625,190	\$100,887,963	\$110,513,153	\$2,798,649,691	3.9%
Wisconsin	\$34,774,727	\$98,342,079	\$133,116,806	\$2,036,322,453	6.5%
REGION 05	\$203,919,985	\$555,899,431	\$759,819,416	\$16,396,290,376	4.6%
Alaska	\$1,787,768	\$4,226,212	\$6,013,980	\$137,435,637	4.4%
Arizona	\$2,219,843	\$54,178,180	\$56,398,023	\$757,571,269	7.4%
California	\$36,313,824	\$876,413,592	\$912,727,416	\$26,714,033,692	3.4%
Hawaii	\$8,410,699	\$7,742,111	\$16,152,810	\$288,155,286	5.6%
Idaho	\$3,459,249	\$20,633,077	\$24,092,326	\$243,886,523	9.9%
Nevada	\$4,780,522	\$9,097,092	\$13,877,614	\$584,981,905	2.4%
Oregon	\$12,750,141	\$36,391,111	\$49,141,252	\$1,128,971,612	4.4%
Washington	\$52,095,338	\$169,273,557	\$221,368,895	\$2,042,722,736	10.8%
REGION 06	\$121,817,384	\$1,177,954,932	\$1,299,772,316	\$31,897,758,660	4.1%
US	\$627,456,168	\$4,333,344,718	\$4,960,800,886	\$109,132,583,432	4.5%

*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 reports for CY 2016

Total Wages Underreported - item 53 on ETA 581 reports for CY 2016

Total Wages Pre-Audit - Item 49 on ETA 581 reports for CY 2016