

Percent Change in Total Wages—Field Audits*
Calendar Year Ending December 31, 2017

State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre- Audit	Percent of Change***
Connecticut	\$4,883,967	\$80,010,270	\$84,894,237	\$663,157,404	12.8%
Maine	\$1,010,397	\$2,770,168	\$3,780,565	\$287,756,054	1.3%
Massachusetts	\$5,075,665	\$130,905,551	\$135,981,216	\$2,603,703,339	5.2%
New Hampshire	\$2,548,270	\$20,736,117	\$23,284,387	\$390,143,784	6.0%
New Jersey	\$12,718,049	\$121,425,922	\$134,143,971	\$1,175,370,021	11.4%
New York	\$77,457,792	\$1,130,022,624	\$1,207,480,416	\$12,656,527,564	9.5%
Puerto Rico	\$120	\$737,948	\$738,068	\$26,801,607	2.8%
Rhode Island	\$1,910,926	\$10,775,481	\$12,686,407	\$515,749,714	2.5%
Vermont	\$602,348	\$6,803,746	\$7,406,094	\$154,999,819	4.8%
Virgin Islands	\$0	\$0	\$0	\$0	
REGION 01	\$106,207,534	\$1,504,187,827	\$1,610,395,361	\$18,474,209,306	8.7%
Delaware	\$389,999	\$1,511,096	\$1,901,095	\$67,987,366	2.8%
District of Columbia	\$526,130	\$21,890,913	\$22,417,043	\$366,884,932	6.1%
Maryland	\$4,077,625	\$91,854,265	\$95,931,890	\$1,510,735,018	6.4%
Pennsylvania	\$36,865,268	\$312,973,982	\$349,839,250	\$3,288,677,144	10.6%
Virginia	\$8,915,666	\$68,763,083	\$77,678,749	\$893,453,175	8.7%
West Virginia	\$751,658	\$4,144,597	\$4,896,255	\$164,463,720	3.0%
REGION 02	\$51,526,346	\$501,137,936	\$552,664,282	\$6,292,201,355	8.8%
Alabama	\$3,502,859	\$30,761,748	\$34,264,607	\$789,822,165	4.3%
Florida	\$34,695,869	\$148,468,943	\$183,164,812	\$3,411,484,610	5.4%
Georgia	\$3,561,691	\$28,101,598	\$31,663,289	\$1,165,700,851	2.7%
Kentucky	\$3,159,072	\$20,714,522	\$23,873,594	\$510,478,471	4.7%
Mississippi	\$4,055,712	\$51,306,768	\$55,362,480	\$129,511,726	42.7%
North Carolina	\$53,420,359	\$105,325,515	\$158,745,874	\$3,546,482,460	4.5%
South Carolina	\$2,210,546	\$18,635,463	\$20,846,009	\$433,474,199	4.8%
Tennessee	\$9,888,671	\$52,004,084	\$61,892,755	\$2,487,700,311	2.5%
REGION 03	\$114,494,779	\$455,318,641	\$569,813,420	\$12,474,654,793	4.6%
Arkansas	\$4,781,675	\$16,085,163	\$20,866,838	\$408,903,462	5.1%
Colorado	\$7,419,207	\$106,886,697	\$114,305,904	\$1,514,452,718	7.5%
Louisiana	\$8,221,347	\$63,870,523	\$72,091,870	\$937,277,662	7.7%
Montana	\$761,773	\$11,909,654	\$12,671,427	\$260,040,543	4.9%
New Mexico	\$3,564,183	\$13,003,514	\$16,567,697	\$584,616,141	2.8%
North Dakota	\$784,774	\$3,608,182	\$4,392,956	\$202,318,488	2.2%
Oklahoma	\$14,268,958	\$19,789,981	\$34,058,939	\$1,171,568,128	2.9%
South Dakota	\$266,011	\$2,504,008	\$2,770,019	\$144,714,935	1.9%
Texas	\$26,163,267	\$290,503,039	\$316,666,306	\$5,550,567,940	5.7%
Utah	\$8,417,315	\$32,243,397	\$40,660,712	\$1,082,881,071	3.8%
Wyoming	\$1,693,133	\$5,930,838	\$7,623,971	\$131,025,784	5.8%
REGION 04	\$76,341,643	\$566,334,996	\$642,676,639	\$11,988,366,872	5.4%

**Percent Change in Total Wages—Field Audits*
Calendar Year Ending December 31, 2017**

State	Total Wages Overreported	Total Wages Underreported	Gross Change **	Total Wages Pre-Audit	Percent of Change***
Illinois	\$27,759,055	\$248,728,360	\$276,487,415	\$2,931,267,214	9.4%
Indiana	\$12,093,279	\$43,427,082	\$55,520,361	\$1,110,747,381	5.0%
Iowa	\$5,611,715	\$31,250,484	\$36,862,199	\$756,374,897	4.9%
Kansas	\$5,145,395	\$18,219,787	\$23,365,182	\$788,518,299	3.0%
Michigan	\$57,377,965	\$46,347,213	\$103,725,178	\$5,318,483,944	2.0%
Minnesota	\$42,296,121	\$28,182,089	\$70,478,210	\$1,880,737,988	3.7%
Missouri	\$285,260	\$795,388	\$1,080,648	\$155,222,237	0.7%
Nebraska	\$2,061,557	\$17,113,515	\$19,175,072	\$329,867,792	5.8%
Ohio	\$11,992,418	\$121,602,794	\$133,595,212	\$3,195,143,035	4.2%
Wisconsin	\$27,105,510	\$115,765,671	\$142,871,181	\$3,053,518,448	4.7%
REGION 05	\$191,728,275	\$671,432,383	\$863,160,658	\$19,519,881,235	4.4%
Alaska	\$1,633,890	\$6,637,480	\$8,271,370	\$120,348,213	6.9%
Arizona	\$1,414,885	\$40,174,351	\$41,589,236	\$624,763,188	6.7%
California	\$52,705,023	\$1,154,139,092	\$1,206,844,115	\$41,142,563,220	2.9%
Hawaii	\$6,995,865	\$12,314,212	\$19,310,077	\$228,053,935	8.5%
Idaho	\$9,389,425	\$17,439,506	\$26,828,931	\$237,683,231	11.3%
Nevada	\$7,404,664	\$21,114,424	\$28,519,088	\$831,322,513	3.4%
Oregon	\$5,722,852	\$33,153,643	\$38,876,495	\$730,703,713	5.3%
Washington	\$58,621,407	\$137,803,419	\$196,424,826	\$3,568,972,189	5.5%
REGION 06	\$143,888,011	\$1,422,776,127	\$1,566,664,138	\$47,484,410,202	3.3%
US	\$684,186,588	\$5,121,187,910	\$5,805,374,498	\$116,233,723,763	5.0%

*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 2017

Total Wages Underreported - Item 53 on ETA 581 reports for CY 2017

Total Wages Pre-Audit - Item 49 on ETA 581 reports for CY 2017

Puerto Rico and the U.S. Virgin Islands did not submit all required reports for the computation period.