

Percent Change in Total Wages - Field Audits*

Calendar Year Ending December 31, 2025

States	Total Wages Overreported	Total Wages Underreported	Gross Change**	Total Wages Pre-Audit	Percent of Change***
Region 01					
Connecticut	\$10,436,822	\$68,887,605	\$79,324,427	\$764,831,025	10.4%
Maine	\$527,863	\$5,239,058	\$5,766,921	\$68,122,128	8.5%
Massachusetts	\$4,399,643	\$151,905,624	\$156,305,267	\$4,775,057,353	3.3%
New Hampshire	\$12,338,847	\$27,633,352	\$39,972,199	\$1,354,640,359	3.0%
New Jersey	\$14,539,225	\$516,401,516	\$530,940,741	\$1,209,673,763	43.9%
New York	\$84,816,301	\$825,584,957	\$910,401,258	\$10,625,123,095	8.6%
Puerto Rico	\$894,354	\$4,664,748	\$5,559,102	\$91,103,852	6.1%
Rhode Island	\$5,704,478	\$19,200,209	\$24,904,687	\$261,369,727	9.5%
Vermont	\$2,055,723	\$4,997,665	\$7,053,388	\$208,812,178	3.4%
Virgin Islands	\$0	\$0	\$0	\$0	0.0%
Total	\$135,713,256	\$1,624,514,734	\$1,760,227,990	\$19,358,733,480	9.1%
Region 02					
Delaware	\$137,403	\$162,722	\$300,125	\$2,463,825	12.2%
District of Columbia	\$41,366,011	\$90,516,322	\$131,882,333	\$1,277,891,279	10.3%
Maryland	\$13,060,748	\$197,094,192	\$210,154,940	\$2,937,675,361	7.2%
Pennsylvania	\$47,335,755	\$514,699,502	\$562,035,257	\$3,287,105,561	17.1%
Virginia	\$6,056,591	\$67,816,100	\$73,872,691	\$900,960,352	8.2%
West Virginia	\$16,135	\$1,142,706	\$1,158,841	\$46,869,174	2.5%
Total	\$107,972,643	\$871,431,544	\$979,404,187	\$8,452,965,552	11.6%
Region 03					
Alabama	\$7,719,895	\$16,348,281	\$24,068,176	\$525,486,799	4.6%
Florida	\$56,409,060	\$237,757,729	\$294,166,789	\$4,048,024,195	7.3%
Georgia	\$8,235,518	\$36,442,149	\$44,677,667	\$664,475,075	6.7%
Kentucky	\$1,049,364	\$33,875,717	\$34,925,081	\$143,261,923	24.4%
Mississippi	\$5,558,591	\$22,096,349	\$27,654,940	\$502,765,223	5.5%
North Carolina****	\$131,841,916	\$160,202,249	\$292,044,165	\$9,062,297,588	3.2%
South Carolina	\$74,667,752	\$45,090,019	\$119,757,771	\$1,250,926,892	9.6%
Tennessee	\$5,220,898	\$19,078,633	\$24,299,531	\$483,183,558	5.0%
Total	\$290,702,994	\$570,891,126	\$861,594,120	\$16,680,421,253	5.2%

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Region 04					
Arkansas	\$1,701,509	\$18,436,734	\$20,138,243	\$1,009,218,688	2.0%
Colorado	\$12,218,079	\$171,027,774	\$183,245,853	\$3,223,617,874	5.7%
Louisiana	\$8,969,382	\$23,108,205	\$32,077,587	\$984,461,344	3.3%
Montana	\$1,491,575	\$14,110,287	\$15,601,862	\$231,651,606	6.7%
New Mexico	\$6,563,864	\$11,796,506	\$18,360,370	\$339,832,283	5.4%
North Dakota	\$2,697,289	\$4,217,566	\$6,914,855	\$248,450,100	2.8%
Oklahoma	\$10,841,195	\$135,009,803	\$145,850,998	\$1,607,107,752	9.1%
South Dakota	\$11,170,586	\$5,803,691	\$16,974,277	\$200,398,633	8.5%
Texas	\$1,356,546	\$39,212,704	\$40,569,250	\$545,212,059	7.4%
Utah	\$10,885,729	\$57,380,879	\$68,266,608	\$1,563,801,576	4.4%
Wyoming	\$4,251,559	\$5,323,362	\$9,574,921	\$157,086,892	6.1%
Total	\$72,147,313	\$485,427,511	\$557,574,824	\$10,110,838,807	5.5%
Region 05					
Illinois	\$39,912,628	\$160,346,247	\$200,258,875	\$2,377,377,928	8.4%
Indiana	\$16,465,829	\$89,010,743	\$105,476,572	\$2,273,540,603	4.6%
Iowa	\$2,688,584	\$21,087,960	\$23,776,544	\$256,931,511	9.3%
Kansas	\$5,788,277	\$15,147,970	\$20,936,247	\$505,402,635	4.1%
Michigan	\$65,278,915	\$60,206,106	\$125,485,021	\$3,022,493,498	4.2%
Minnesota	\$37,636,562	\$18,981,220	\$56,617,782	\$1,669,083,692	3.4%
Missouri	\$9,204,502	\$40,020,907	\$49,225,409	\$1,472,425,240	3.3%
Nebraska	\$1,216,675	\$22,963,079	\$24,179,754	\$204,784,569	11.8%
Ohio	\$19,107,193	\$113,937,073	\$133,044,266	\$2,279,070,712	5.8%
Wisconsin	\$17,006,450	\$506,509,301	\$523,515,751	\$3,336,721,886	15.7%
Total	\$214,305,615	\$1,048,210,606	\$1,262,516,221	\$17,397,832,274	7.3%

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Region 06					
Alaska	\$1,120,780	\$2,492,356	\$3,613,136	\$41,833,119	8.6%
Arizona	\$2,418,957	\$32,525,937	\$34,944,894	\$1,299,009,062	2.7%
California	\$27,339,813	\$1,679,116,725	\$1,706,456,538	\$19,483,087,912	8.8%
Hawaii	\$5,168,991	\$5,508,991	\$10,677,982	\$187,824,629	5.7%
Idaho	\$3,609,348	\$14,226,396	\$17,835,744	\$224,917,783	7.9%
Nevada	\$14,066,119	\$58,669,567	\$72,735,686	\$1,177,630,024	6.2%
Oregon	\$1,129	\$287,070	\$288,199	\$21,267,940	1.4%
Washington	\$39,771,532	\$96,406,809	\$136,178,341	\$2,747,452,536	5.0%
Total	\$93,496,669	\$1,889,233,851	\$1,982,730,520	\$25,183,023,005	7.9%
US Total	\$914,338,490	\$6,489,709,372	\$7,404,047,862	\$97,183,814,371	7.6%

*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

**** North Carolina had not submitted its ETA 581 report for the fourth quarter as of September 17, 2026.

Sources for Data Used in Computation of Factor 2:

Total Wages Overreported - Item 56 on ETA 581 report for CY 2025

Total Wages Underreported - Item 53 on ETA 581 report for CY 2025

Total Wages Pre-Audit - Item 49 on ETA 581 report for CY 2025

Information current as of September 17, 2026, and any changes made by states to ETA 581 reports after this date will not be reflected in this table.